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ABSTRACT

Presented is the final report of an Oregon study (for the 1975-77 biennium) to determine existing funding patterns for state special education programs and to suggest alternative formulas for state reimbursement of school district expenditures for handicapped children. After an introduction, major study findings (such as the need for clarification regarding reimbursable costs) are detailed. Discussed are the following study recommendations: the need to develop a procedure for auditing reimbursement claims, the need to adopt a cost concept and measurement technique which provides a more meaningful estimate of the excess cost of educating handicapped children, the need to identify specific purposes and objectives of state financial aid, and the development of financial and statistical record keeping procedures. Two alternative reimbursement formulas to replace the current formula are proposed, one of which is an excess cost approach, while the second approach (which is advocated) is based on actual costs incurred (assuming controls for reporting costs are established). The financial and statistical data on which the recommendations are based are included in a series of tables covering cost by type of handicap, costs for selected cost categories, costs and daily class hours per teacher by type of program, sources of funds, number of pupils and teachers by type of handicap, and regular program data. Appended are forms for such calculations as claiming reimbursement for the education of handicapped children and determining indirect cost per pupil. (DB)

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FINAL REPORT ON A STUDY OF THE STUDENTS AND PROGRAMS SUPPORTED BY GENERAL FUND GRANTS TO SCHOOL DISTRICTS FOR THE SPECIAL EDUCATION OF HANDICAPPED CHILDREN

PREPARED FOR:
DR. VERNE A. DUNCAN
Superintendent of Public Instruction
Oregon Department of Education

This study was financed by funds from Title VI-B, EHA.

JUNE 30, 1976

ARTHUR YOUNG & COMPANY



FC093155

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PORTLAND, OREGON 97204

June 30, 1976

Dr. Verne A. Duncan
Superintendent of Public Instruction
Department of Education
State of Oregon
942 Lancaster Drive, N.E.
Salem, Oregon 97310

Dear Dr. Duncan:

This report concludes our study of students and programs funded by State general fund grants to the school districts for the special education of handicapped children.

The findings and recommendations in the report go somewhat beyond the scope of work defined in our contract with the Department of Education. We have elected to provide the extra information for two reasons:

1. In order to properly interpret the data presented in this report, it is necessary to know the characteristics of the systems from which these data were developed.
2. We believe that the findings and recommendations can be of significant assistance to you in completing the effective implementation of Senate Bill 157. Of course, the report also includes the data specified in the contract.

Since the handicapped child program under Senate Bill 157 is still in its infancy, there are bound to be numerous problems and details which remain to be resolved. We have tried to maximize our contribution to the success of the program by identifying those problems which we observed and by making constructive recommendations as to how these problems might be alleviated.

Dr. Verne A. Duncan
Department of Education

June 30, 1976
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Some readers may falsely perceive a negative tone in this report because the findings and recommendations tend to focus on problems. On the contrary, however, we have a very positive attitude toward the special education programs for handicapped children as a result of this study. This attitude is enhanced by the effort presently being expended both in the legislative and executive branches of State government in an attempt to ensure that the new law is implemented successfully.

We wish to express our gratitude to the numerous individuals who cooperated and assisted in making this study possible. We have been treated exceedingly well by everyone, both in the State Department of Education and in the 30 school districts and intermediate education districts visited during the study.

Yours very truly,

Arthur Young & Company

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OREGON DEPARTMENT OF EDUCATION
SPECIAL EDUCATION SECTION

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I. INTRODUCTION

I. INTRODUCTION

A. PURPOSE AND SCOPE

The purpose of this study was:

- to develop a variety of data regarding the number of students, the costs, and the sources of funding for programs supported by State general fund grants to the school districts for the special education of handicapped children; and
- to suggest two alternative formulas for State reimbursement of school district expenditures on behalf of handicapped children.

These data and alternative formulas are intended to provide a basis for decision making by the Department of Education and by the Oregon State Legislature.

In addition to the data and information required by the formal contract for the study, this report includes other findings and recommendations that could assist in the effective implementation of the new administrative procedures which were developed pursuant to SB 157.

It is important that the reader understand the scope of this study. Two other studies are underway which deal with different aspects of the same subject matter, and these independent efforts could easily be confused with one another.

The scope of this study included the school district and intermediate education district special education programs which are eligible for State general fund grants-in-aid under the Department of Education budget line item entitled "handicapped children's programs (SB 157) general fund," for the 1975-1977 biennium.

This study excluded special education programs which receive no funds from the budget line item identified above. Programs in this category include the regional programs for the deaf and the blind, federally-financed programs which are separately established by the school districts (usually Title I or Title VI programs), and programs which are excluded from receipt of Department of Education funds by virtue of being supported by other State agencies, such as the Mental Health Division (for example, programs for the trainable mentally retarded).

The Task Force on Special Education is presently seeking to determine the costs and funding of most of the programs not covered by this study, including the regional and federal programs, and other special educational services which are funded exclusively by the Children's Services and Mental Health Divisions of the Department of Human Resources.

Finally, the study entitled "state master plan for special education in Oregon," while not charged with the gathering of cost and funding data per se, is developing recommendations for the design of a system to collect these and other data on an ongoing basis, and is developing a plan to finance special education services for all handicapped children.

B. BACKGROUND

The goal of Oregon's special education program is to restore the handicapped child to full participation in the regular school program without further special education assistance. If this is not possible, the goal then is to minimize the handicap so the child can function with as little special education assistance as possible.

Special Education
Programs in Oregon,

Oregon Board of Education, 1971.

According to the Oregon Revised Statutes (ORS 343.035), the term "'handicapped children' includes all persons under 21 years of age who require special education in order to obtain the education of which they are capable, because of mental, physical, emotional, or learning problems. These groups include, but are not limited to those categories that have traditionally been designated: mentally retarded, socially or emotionally maladjusted, emotionally handicapped, blind, partially sighted, deaf, hard of hearing, speech defective, physically handicapped or chronically ill, extreme learning problems, learning disabilities, or individuals who are pregnant."

Special education and related special services for the handicapped include "special instruction for handicapped children in or in addition to regular classes, special classes, special schools, special services, home instruction and hospital instruction....transportation, reader service, volunteer services to enhance special education programs, special equipment, psychometric testing, and such other materials and services as are approved by the Superintendent of Public Instruction."

The task of providing special education for handicapped children in Oregon is carried out through an amalgam of agencies, including the State Department of Education, the local school districts, the intermediate education districts (IEDs), and numerous private agencies. Also involved in various ways are the federal government and the Division of Mental Health, the Child Services Division, and the Department of Vocational Rehabilitation of the State of Oregon. The responsibilities of each participant agency are defined in federal legislation, in the Oregon Revised Statutes (ORS), in the Oregon Administrative Rules (OAR), and in numerous contracts, agreements, and other documents established for that purpose.

As might be expected, based on the number of participating agencies, the funding of special education programs for handicapped children involves a network of direct and indirect

grants, contract payments, interdistrict funds transfers, cost reimbursement payments, and so forth.

Senate Bill 157 was passed by the Oregon Legislative Assembly during the 1975 regular session. The purpose of the bill was to expand the opportunities for handicapped children to receive a proper education and, at the same time, to improve the organization, administration, and financing of special education programs. Chapter 343 of the Oregon Revised Statutes contains the provisions enacted by the bill.

SB 157 combined into one act the several existing statutes pertaining to the handicapped child, mentally retarded and emotionally handicapped programs. The types of expenditures incurred for special education which are eligible for partial reimbursement were expanded and also extended to programs serving handicapped children heretofore ineligible for such financial assistance. In so doing, the local school districts have been given an incentive to provide educational opportunities to a broader spectrum of handicapped students. Financial support for increased services for the handicapped was authorized as were other measures intended to protect the interests of handicapped children.

SB 157 modified the "formula" whereby the State Department of Education provides financial assistance to school districts and IEDs for handicapped child programs. Whereas previously, the reimbursement formula in effect depended on the handicap of the student served and/or on the mode of instruction, there is now a single formula covering all programs.

Fiscal year 1976 is the first full year for the handicapped child program under Senate Bill 157. School districts and IEDs desiring to receive special education grants from the State must file the necessary claim forms by October 1, 1976.

C. METHODOLOGY

To develop the data for this study, a sample of 24 school districts and 6 intermediate education districts were visited. These 30 districts accounted for more than half of the State's expenditures under the handicapped child program during fiscal year 1974.

During the site visits, we interviewed district personnel such as the directors of special education, business managers, and in some cases, district superintendents. The purpose of the interviews was to obtain both general and specific information about district special education programs. We collected budgets, financial reports, State reimbursement claim forms, projected activities and cost statements, proposed plans for special education, statistical reports, descriptive program narratives, and numerous other documents containing relevant data and information. Before leaving the district, we reviewed these documents with the appropriate district personnel in order to fill information gaps, clarify inconsistencies and develop further detail wherever needed.

Oregon Administrative Rule (OAR) 22-185 established the "formula" for claimable costs pursuant to SB 157. The claimable items identified in the formula were used as a framework in the development of cost estimates for each of the districts sampled.

We attempted to employ consistent cost definitions from year to year, although this was difficult to accomplish in many cases because of interim changes in district record keeping. These costs were developed for fiscal years 1975 (actual costs, wherever available), 1976 (budgeted costs, modified in some instances for known deviations) and 1977 (adopted or approved budget, depending upon availability). Several of the 1977 budgets failed to receive voter approval but were nonetheless used in this study because they represented the most recent information available.

Estimated costs for fiscal year 1978 represent a simple extrapolation of estimated fiscal year 1977 costs, on a statewide basis, using recent cost inflation trends. The scope of this study did not provide for the development of a detailed program and cost assumptions that would be necessary for a formal forecast. In fact, there is currently no actual data concerning the impact of SB 157 nor the effect of the major new federal legislation (Public Law 94-142); hence, a forecast of costs beyond fiscal year 1977 would contain substantial uncertainty.

D. SUMMARY OF FINDINGS AND RECOMMENDATIONS

This section presents a list of the findings and recommendations developed in the study. Supporting documentation and elaboration of each finding and recommendation can be found beginning with the page reference noted in the right margin.

- | 1. <u>Findings</u> | <u>Page
Reference</u> |
|---|---------------------------|
| a. While <u>SB 157 is clearly an improvement over prior statutes</u> and can lead eventually to an effective funding formula for special education programs, <u>considerable development and refinement of administrative procedures is needed</u> before this objective can be achieved. | II-1 |
| b. The <u>attitudes</u> of special education administrators at both the State and school district levels <u>appear conducive</u> to successful development and refinement of the funding formula. | II-1 |
| c. We have found <u>no clear statement of the purpose and objectives of State grants</u> to school districts for special education programs, and hence, lack the single most important criterion for evaluating the funding formula. | II-2 |

- d. Clarification is needed as to what costs are reimbursable under OAR 22-185 and specifically how the amounts are to be calculated. Without further clarification, uniform and accurate reporting of costs cannot be anticipated. II-4
- e. Present school district data systems are generally inadequate for accurate reporting of financial and statistical information concerning special education programs. II-8
- f. The cost and pupil data reported by districts on the fiscal year 1976 "projected activities and cost statement" (PACS) contain numerous significant errors and/or inconsistencies and are not reliable for use except at a very general level. II-10
- g. The State has no effective procedures for auditing reimbursement claims to ensure that special education funds are distributed in accordance with the intent of SB 157; consequently, it seems likely that a maldistribution of these funds will occur this year with a greater-than-warranted portion going to the more aggressive districts and to those whose errors are, fortuitously, in their own favor. II-11

- h. The term "regular per capita cost," which is commonly used by the State Department of Education, does not represent the cost of educating a nonhandicapped child. Further, if limited to cost of education provided with the reimbursement claim form, NO MEANINGFUL COST PER PUPIL CAN BE COMPUTED FOR HANDICAPPED CHILDREN.

II-12

2. Recommendations

- a. The state master planning study currently in process should give priority attention to identifying the specific purpose and objectives of State financial participation in the school district special education programs.
- b. The State Department of Education should decide either (1) to develop an effective procedure for auditing reimbursement claims submitted by the school districts or (2) to abandon the approach to funding which is based upon actual costs incurred. Assuming that the decision is to develop an audit procedure, then
- c. Adopt a cost concept and measurement technique which provides a more meaningful estimate of the "true" excess cost of educating handicapped children in comparison with nonhandicapped children.

III-1

III-1

III-3

- d. Develop the necessary financial and statistical record-keeping procedures to support the reimbursement system; incorporate these procedures into an instruction manual for school and intermediate education districts.

III-6

E. SUMMARY OF FINANCIAL AND STATISTICAL DATA

Exhibit I on the following page summarizes the data with regard to funding, costs, and children served in the special education programs sampled in the study.

The exhibit contains the following information:

1. Table A - Cost by Type of Handicap

Total claimable cost, number of pupils, and cost per pupil for several major classes of handicapping condition, fiscal years 1975 through 1977.

2. Table B - Costs for Selected Cost Categories

Salaries and fringe benefits paid to directors and supervisors of education and to their secretaries; cost per teacher for itinerant travel; special transportation and supplies costs.

3. Table C - Costs and Daily Class Hours per Teacher by Type of Program

Costs and daily class hours aggregated by major program alternatives, such as the special class, resource room, home instruction, etc.

4. Table D - Sources of Funds

A breakdown of sources and amounts of funds for school district and IED special education programs receiving grants-in-aid under SB 157.

5. Table E - Pupils and Teachers by Type of Handicap

Reported number of pupils served and teachers employed (FTEs) for several major classes of handicapping condition.

6. Table F - Regular Program Data

A variety of data pertaining to nonhandicapped children.

The tables in Exhibit I were obtained by totaling the corresponding data for all districts in the sample.

FINANCIAL AND STATISTICAL DATA
SAMPLE DISTRICT TOTALS
PROGRAMS FOR HANDICAPPED CHILDREN

A. COST BY TYPE OF HANDICAP ^a										B. COSTS FOR SELECTED COST CATEGORIES			
HANDICAP	FISCAL YEAR 1975			FISCAL YEAR 1976			FISCAL YEAR 1977			CATEGORY	FISCAL YEARS		
	CLAIMABLE COSTS	NUMBER OF PUPILS	COST PER PUPIL	CLAIMABLE COSTS	NUMBER OF PUPILS	COST PER PUPIL	CLAIMABLE COSTS	NUMBER OF PUPILS	COST PER PUPIL		1975	1976	1977
Educable mentally retarded	\$ 3,762,489	2,528	\$1,486	\$ 4,017,644	2,139	\$1,878	\$ 4,331,048	2,147	\$2,017	Administrative salaries and benefits	\$813,686	\$1,061,301	\$1,153,435
Extreme learning problems	2,690,294	11,531	233	2,897,731	13,110	221	3,369,073	13,246	254	Itinerant teacher travel cost per ^c teacher	209	234	273
Speech	1,788,116	8,408	213	1,827,429	9,014	203	1,980,070	9,132	217	Special supplies and equipment ^c cost per pupil	14.89	14.39	16.20
Emotionally disturbed	1,165,420	784	1,487	1,563,366	1,344	1,163	1,797,369	1,378	1,304	Transportation cost per pupil ^c	92	94	89
Homebound	272,717	515	530	435,056	531	821	464,020	540	859				
Other	869,564	1,028	-	2,770,171	1,273	-	3,078,423	1,385	-				
SAMPLE TOTAL	\$10,548,600	24,794	\$ 425	\$13,512,297	27,411	\$ 493	\$15,018,023	27,828	\$ 540				
Statewide estimate ^b	\$17,013,870			\$21,794,030			\$24,222,620						

C. COSTS AND DAILY CLASS HOURS PER TEACHER BY TYPE OF PROGRAM					D. SOURCE OF FUNDS						
TYPE OF PROGRAM	COSTS BY FISCAL YEAR			DAILY CLASS HOURS PER TEACHER (EST.)	SOURCE	FISCAL YEAR 1975		FISCAL YEAR 1976		FISCAL YEAR 1977	
	1975	1976	1977			AMOUNT	PERCENT ²	AMOUNT	PERCENT ²	AMOUNT	PERCENT ²
Special class	\$ 3,842,223	\$ 4,411,303	\$ 4,845,075	5	General district ¹	\$ 8,463,590	80.2	\$11,257,517	83.3	\$11,383,756	75.8
Resource room	1,217,297	1,501,118	1,903,325	5	Federal grants	23,876	0.2	33,768	0.3	45,827	0.3
Itinerant teacher	3,209,320	4,482,078	4,874,407	4.1	Tuition from other districts	61,191	0.6	41,705	0.3	43,500	0.3
Home instruction	251,582	386,947	414,844		SDE special education grants	1,976,265	18.7	2,147,482	15.9	3,488,240	23.2
Tuitioning	16,848	11,547	68,254		Other	23,678	0.2	31,815	0.2	56,700	0.4
School psychologists	333,138	507,065	545,684		TOTAL	\$10,548,600	99.9	\$13,512,297	100.0	\$15,018,023	100.0
Pupil transportation	420,025	553,571	588,574								
Administration	813,686	1,061,301	1,153,435								
Other	444,481	547,367	624,445								
TOTAL	\$10,548,600	\$13,512,297	\$15,018,023								

¹ Includes local and intermediate sources and SDE grants, excluding restricted grants-in-aid pertaining to the special education of handicapped children.

² Percentages may not total 100 due to rounding.

E. PUPILS AND TEACHERS BY TYPE OF HANDICAP										F. REGULAR PROGRAM DATA			
HANDICAP	FISCAL YEAR 1975			FISCAL YEAR 1976			FISCAL YEAR 1977			ITEM	FISCAL YEARS		
	PUPILS	TEACHERS	PUPIL/TEACHER RATIO	PUPILS	TEACHERS	PUPIL/TEACHER RATIO	PUPILS	TEACHERS	PUPIL/TEACHER RATIO		1975	1976	1977
Educable mentally retarded (ADM)	2,228.8	208.2	10.7	1,806.3	191.1	9.5	1,816.9	189.6	9.6	Pupils (ADM)	205,987.8	206,096.9	202,794.0
Extreme learning problems	11,531.0	149.7	77.0	13,110.0	163.0	80.4	13,246.0	170.0	77.9	Classroom teachers (FTE)	8,910.9	9,079.0	8,908.9
Speech	8,408.0	113.4	74.1	9,014.0	126.8	71.1	9,132.0	128.7	71.0	Teacher/pupil ratio	23.1	22.7	22.8
Emotionally disturbed	784.0	52.6	14.9	1,344.0	58.3	23.1	1,378.0	59.3	23.2	Net operating cost per pupil ^c	\$1,177	\$1,303	\$1,447
										Transportation cost per pupil ^c	\$48	\$54	\$64
										Instructional supplies and equipment cost per pupil	\$48	\$53	\$54

^a Includes allocation of program administrative expense.

^b Assumes that the 1976 ratio of sample costs to statewide costs holds for all years (computed from the Projected Activities and Cost Statements by the districts).

^c the districts surveyed.

**ESTIMATED COSTS
FISCAL YEAR 1978**

<u>HANDICAP</u>	<u>ESTIMATED^a CLAIMABLE COSTS</u>	<u>PERCENT OF SAMPLE TOTAL</u>
EMR	\$ 4,880,000	29.2
ELP	3,670,000	22.0
Speech	2,230,000	13.3
ED	1,970,000	11.8
Home	530,000	3.2
Other	<u>3,420,000</u>	<u>20.5</u>
Total Sample	<u>\$16,700,000</u>	<u>100.0</u>
Statewide Estimate	\$26,940,000	

Major Underlying Assumptions

1. Total costs increase at the percentage rate of the preceding year.
2. The cost for each handicapping condition bears the same proportional relationship to the total costs as in the two preceding years combined.
3. The statewide estimate assumes that the fiscal year 1978 ratio of sample costs to statewide costs will approximate the fiscal year 1976 ratio as computed from the Projected Activities and Cost Statements submitted by the districts.

^a Rounded to the nearest \$10,000.

II. STUDY FINDINGS

II. STUDY FINDINGS

- A. FINDING: While SB 157 is clearly an improvement over prior statutes and can lead eventually to an effective funding formula for special education programs, considerable development and refinement of administrative procedures is needed before this objective can be achieved.

Senate Bill 157 unites special education programs for handicapped children under a single statute and uniform set of regulations. This unification was a necessary first step in the development of consistent and equitable programs for children with special needs. The State's commitment to fulfilling these needs is further demonstrated by the current activities of the Interim Committee on Human Resources, by the work of the Task Force on Special Education, and by the funding of two separate studies to deal with the planning and financing aspects of special programs.

From the standpoint of program financing, however, our study indicates that much remains to be done. This report describes the areas in which further development is needed and presents recommended approaches to the task.

- B. FINDING: The attitudes of special education administrators at both the State and school district levels appear conducive to successful development and refinement of the funding formula.

We have been very impressed with the positive attitudes of special education administrators as demonstrated on numerous occasions during the course of this study. They are interested in

examining problems objectively and in seeking creative solutions. This healthy attitude provides good reason to expect that the difficulties identified in this study can be resolved.

- C. FINDING: We have found no clear statement of the purpose and objectives of State grants to school districts for special education programs, and hence, lack the single most important criterion for evaluating the funding formula.

A funding formula which is well suited to one purpose may be entirely unsuited to another. Therefore, it is essential that the State funding formula be finalized only after defining the purpose(s) which such funding is intended to achieve.

To illustrate, recent federal legislation encourages the education of handicapped children in the "least restrictive setting," that is, with maximum integration into the regular school programs, consistent with the child's needs. Under the former handicapped child law in Oregon, however, State grants to school districts encouraged the opposite approach. The highest degree of funding was provided to programs which isolated the handicapped child in a separate "special class." OAR 22-185, which established the State funding formula pursuant to SB 157, no longer encourages the isolation of handicapped children. On the other hand, neither does it specifically encourage the "least restrictive setting."

Numerous objectives are possible for State financing of school district special education programs. Some examples of different objectives and their implications for funding formulas are:

1. To encourage the development of new programs for handicapped children not presently served or considered underserved in a given school district (new programs might be funded at a higher percentage of actual costs incurred).

2. To encourage preferred approaches to providing special education (for example, if it were determined that a resource room model is preferable to a special class for serving children with certain handicaps, then the State might provide a higher level of funding for the resource room approach).
3. To encourage maximum effort to attract federal funds for the support of special education programs (the State might provide a higher level of support to districts which receive federal funds).
4. To provide equity of opportunity to handicapped children throughout the State (the disbursement of State special education funds might follow an equalization formula, perhaps similar to the distribution of basic school support).
5. To encourage the operation of programs at the county rather than at the school district level in those cases where the school districts are considered too small to support adequate programs on their own. (The IEDs might receive proportionately higher reimbursement in these cases.)

As these examples illustrate, the selection of objectives is vitally important to the selection of a funding formula. It appears to us that this relationship has not been adequately recognized thus far in the development of the formulas.

The contract for this study required the development of two alternative approaches to State funding of school district special education programs. The two alternatives are presented in Section IV of this report. Lacking a clear statement of State funding objectives, we were forced to base the development of these formulas on other, less satisfactory, criteria.

D. FINDING: Clarification is needed as to what costs are reimbursable under OAR 22-185 and specifically how the amounts are to be calculated. Without further clarification, uniform and accurate reporting of costs cannot be anticipated.

The first requirement for an effective cost reimbursement system is clear, explicit, and workable definitions of reimbursable cost elements. These definitions must include a specific procedure for calculating each element. Insofar as practicable, the procedure should begin with data maintained in separate accounts within the regular school district accounting system.

We find that the current definitions of claimable costs are highly ambiguous and that no computational procedures are provided for any of the cost elements. The lack of clear definitions and computational procedures will lead to inaccurate and inconsistent reporting of expenditures by the districts and, consequently, to a maldistribution of State special education funds among the districts. Further, the reports cannot be audited in a consistent and objective fashion without clear definitions of claimable costs.

A summary of our specific observations and questions with regard to cost definitions follows. We indicate how we expect the school districts to interpret the various cost elements in preparing their claims for fiscal year 1976 if no steps are taken to clarify the issues discussed. This expectation is based primarily upon our review of the fiscal year 1976 "projected activity and cost statements" (PACS) with district personnel and upon our observation that the instructions accompanying the claim forms are inadequate.

1. Salary and Benefits Costs

According to OAR 22-185, the salary of a supervisor or director of special education is reimbursable only if that person works "full time in supervising the special education program." As a practical matter, very few directors or supervisors meet this full-time requirement. In the larger districts, the directors of special education generally supervise programs for nonhandicapped

children, such as guidance and counseling, school nurse, able and gifted, English as a second language, etc. In the smaller districts, the directors act as supervisors on a part-time basis and as teachers, testing specialists, etc., during their nonsupervisory time. If the full-time requirement is taken literally, the salaries and benefits of the large majority of special education directors are not claimable costs.

Most districts will probably claim the director's full salary, although at least one major district did not record any of the director's salary on its fiscal year 1976 PACS.

OAR 22-185 does not specify how to compute salary expense for personnel who work part time in a handicapped child program. This omission is very significant for several reasons. First, the claim forms make frequent reference to "portion of salary paid," implying that a district can claim the full salary only for persons who are involved with handicapped children on a full-time basis. Second, very few districts have any basis for apportioning salaries, other than to guess. Third, unless the State specifies a procedure for prorating salaries of part-time personnel, the school districts will vary in the methods employed and, hence, in the costs reported for reimbursement. Fourth, without a specific procedure and documentation requirement for apportioning salaries, the salary costs which districts report are not auditable, and the State will have little recourse but to reimburse districts on the amount they report.

The school districts will vary considerably in how they compute salary expense, some claiming full salary, some prorating (mostly on the basis of a guess), and some not claiming the expense at all.

The claim forms state that teachers must hold credentials "appropriate for the special education assignment," but do not state which credentials are appropriate to which assignments.

2. Travel Costs

OAR 22-185 states that travel mileage expense is reimbursable for "itinerant teachers, home teachers, and aides in providing instructional services to eligible handicapped children." Thus, it would appear that travel expense is not claimable for the director of special education, for the school psychologist, for any other nonitinerant personnel, or for itinerant personnel in the case of noninstructional travel expense. Most districts will probably ignore these distinctions and claim all in-district travel expense for all special education personnel.

3. Supplies Costs

The administrative rule states that in order to claim reimbursement for special supplies, school districts "must be able to show that they supplied eligible handicapped children in excess of their regular per capita supply expenditure." How this is to be shown -- that is, the procedure for computing and documenting the claimable expense -- is not described.

The definition is ambiguous as to whether the excess cost computation should include the cost of all supplies necessary for the instruction of handicapped children, including supplies pertaining to the "regular" portion of their education, or whether it should include the cost of "special" supplies only.

Lastly, no criteria are given for determining which supplies are "necessary" for the instruction of handicapped children.

We suspect that school districts will vary in their approach to claiming supplies costs, with most claiming the total cost of "special" supplies, including some noninstructional supplies, but not including the "regular" supplies used by handicapped children.

4. Contracted Services from Other School Districts

OAR 22-185 states that the "providing school district shall make the claim for State reimbursement for special education services provided to nonresident handicapped children and shall make an adjustment for the tuition charged to the sending district."

The claim form, on the other hand, refers to the cost of contracted services involving other school districts within the same category as the cost of contracted services from public and private agencies. This is confusing because the sending district claims the cost for handicapped children served by public or private agencies. Further, the claim form makes no statement regarding tuition adjustments.

We strongly suspect that the sending rather than the providing districts will claim the cost of contracted services although the claim will probably be limited to the amount which exceeds the regular per capita cost in the sending district. The providing districts most likely will neglect to show tuition received as a reduction in claimable costs, since the claim form does not clearly require them to do so.

5. Contracted Services from Private Agencies

According to this provision, the district may claim the cost of tuitioning resident eligible handicapped children to an approved private school in the amount that the tuition cost "exceeds the regular per capita cost of educating nonhandicapped children in the resident district." The method for calculating the cost of educating nonhandicapped children is not described. As discussed below under Finding I, the commonly-used term "regular per capita cost" is not the average cost of educating nonhandicapped children. In addition, no policy or procedure is stated regarding the claimable cost for pupils tuitioned to private schools for less than the full school year.

Some districts will probably claim the full cost of tuition this year, but most will probably deduct the "regular per capita cost," not the cost of educating nonhandicapped children, in computing the claim.

6. Transportation of Handicapped Children

OAR 22-185 gives no guidance whatsoever as to how special transportation costs are to be computed. Transportation costs estimated on the PACS for this year varied widely among the districts and often represented an amount second only to the salaries and benefits expense. We suspect that this variation in estimated costs was due to differences in method of computation as much as to differences in the actual expense itself.

In the case of districts which employ regular vehicles on special runs to transport handicapped children, the estimated costs will be quite arbitrarily determined. For example, in one district, we obtained two estimates of current year transportation expense. These estimates differed from one another by nearly 40 percent!

E. FINDING: Present school district data systems are generally inadequate for accurate reporting of financial and statistical information concerning special education programs.

Few districts maintain a complete set of special education accounts on their books, even for the minimal number of cost categories claimable under the former laws. In order to prepare the reimbursement claim in prior years, district personnel usually would turn to basic documents such as payroll records and vendor invoices in order to develop the required information. Sometimes reported costs would be mere guesses, unsupported by any documentation. Worksheets are not retained by most districts, so it is difficult, if not impossible, to verify many of the claim amounts.

The reimbursement claim might be prepared in part by the director of special education, in part by a secretary, in part by the business office, in part by the district transportation office, and in part by the teachers themselves. As one might expect, such a procedure is not likely to produce uniform and accurate results. This is evident from the completed claim forms and projected cost statements, in which errors or inconsistencies can often be identified by cross-checking with other data sources, such as budgets and financial statements.

With the new claimable costs under SB 157, the situation has worsened. Since more costs are claimable, and since the approved cost elements do not correspond exactly to the spectrum of school district accounts, it will be even more difficult for districts to prepare accurate claims. Moreover, the State will be less able to identify errors and, hence, to ensure a proper distribution of State special education funds.

The district statistical data on pupils served are far weaker, even, than are the financial data pertaining to special education programs. We question the reliability of many statistics reported to the Department of Education. In one district in our sample, the statistics of children served included residents of the school district even though the actual service was provided by the IED. In another case, almost 50 percent of the speech and hearing handicapped children served were not included in any statistical report submitted to the Department. Another district counted pupils served as of January 1 and, hence, reported only about two-thirds of the handicapped children actually served during the year. The number and variety of these examples identified in the study could fill several pages.

F. FINDING: The cost and pupil data reported by districts on the fiscal year 1976 "projected activities and cost statement" (PACS) contain numerous significant errors and/or inconsistencies and are not reliable for use except at a very general level.

We strongly advise that the pupils served section of the PACS (fiscal year 1976) be ignored, since it contains large errors or inconsistencies in many districts. Sometimes the data represent a full year, sometimes a part year; sometimes an average daily membership, sometimes a total enrollment; sometimes a count of handicapped children served by school district state-financed programs only, sometimes a count of all handicapped children served by all programs including federal and regional. Consequently, interdistrict comparisons based on these data are meaningless, as are comparisons of "actual" pupils served with estimates of children who should be eligible for service.

The cost data on the 1976 PACS are also unreliable, although not nearly to the same extent as the pupils served data. The total costs estimated for the State as a whole, based on these reports, may be fairly reliable. This is a subjective judgment based on the impression we received from a close review of the forms filed by 30 districts. The errors, though numerous, appeared to be fairly random; that is, there seemed to be no general tendency for districts to overestimate costs rather than to underestimate them, or vice versa.

We hasten to state that we found no reason to believe that errors in the PACS represent an attempt to defraud the Department. Rather, many errors resulted from unfamiliarity with the forms and procedures, accompanied by inadequate instructions and unclear definitions of claimable costs.

Typical errors in the costs represented on the PACS include: (assuming that our interpretation of claimable costs is correct; see Finding D above):

- Inclusion of some costs of TMR programs and federal Title I programs (an error of over \$200,000 in one district).
- Omission of aides' salaries (an error of over \$25,000 in one district).
- Inclusion of travel expenses of directors of special education and other personnel who are not, strictly speaking, itinerant teachers, home teachers, or aides.
- Omission of costs of medical exams for determining eligibility.
- Inclusion of the full salaries for teachers who spend only part of their time with handicapped children.
- Inclusion of salaries of teachers who are not properly certificated.
- Exclusion of certain claimable supplies and equipment costs which are contained in building rather than in special education budgets.
- Omission of tuition received from other districts as a cost offset (an error of over \$40,000 in one district).

It is important to realize that the claim forms this year are likely to contain as many errors as the projected cost statements. Of course, these errors are due in part to the fact that fiscal year 1976 is the first year under the procedures developed pursuant to SB 157. Nevertheless, as long as the definitions and computational procedures remain ambiguous, the district data systems remain inadequate, and the State has no effective audit procedure, we expect that the error rate will remain unacceptably high.

- G. FINDING: The State has no effective procedures for auditing reimbursement claims to ensure that special education funds are distributed in accordance with the intent of SB 157; consequently, it seems likely that a maldistribution of these funds will occur this year, with a greater-than-warranted portion going to the more aggressive districts and to those whose errors are, fortuitously, in their own favor.

As in the past, current procedures for auditing district reimbursement claims are minimal. The result is that nonobvious errors in the claims are likely to go undetected and result in overpayment or underpayment to the claiming district. It should be emphasized that the lack of sound audit procedures is much more significant now than it was in the past. Claimable costs in prior years consisted of very few items compared to the claimable costs under SB 157 and OAR 22-185. The supporting documentation submitted with the claim form was never adequate, but is even less so now because of the larger number of claimable items.

Further, although claim forms have, in the past, been reviewed in Salem and corrected whenever errors were identified, few if any field test procedures were employed. Because of the other problems identified in this report, namely, the lack of clear definitions of claimable costs and the inadequacy of the data systems in many districts (for this purpose), it is difficult to be confident that the claims or the PACS forms are accurate, even with some field testing and correction as was done during this study.

Our recommendations (pages III-1 through III-9) address the audit issue and suggest alternative courses that the Department might follow.

- H. FINDING: The term "regular per capita cost," as commonly used, does not represent the cost of educating a nonhandicapped child. Further, if limited to the information provided with the reimbursement claim form, NO MEANINGFUL COST PER PUPIL CAN BE COMPUTED FOR HANDICAPPED CHILDREN.

The net operating expenditures of a school district divided by its total average daily membership (ADM) is referred to as the "regular per capita cost" and is often used to measure the cost of educating a nonhandicapped child. Actually, however, the net operating expenditures include the cost of educating both handicapped and nonhandicapped children. Further, the district

ADM usually includes some handicapped children who spend no time at all in the regular program. Consequently, the "regular per capita cost" is used incorrectly as the cost of educating nonhandicapped children.

An adequate measure of per capita costs for handicapped children is even more difficult to define. There is no natural educational "unit," such as an ADM, which applies across all handicapped child programs. In fact, the ADM is appropriate only in the case of a handicapped child who receives essentially all of his education in a special class. Such cases seem to be an ever-decreasing minority of all handicapped children served by the school district special education programs. Thus, it seems appropriate to question whether a meaningful cost per pupil for handicapped children can be computed from the data currently reported by the school districts.

We caution against comparing so-called per capita costs of educating handicapped versus nonhandicapped children, unless more accurate measures of these costs are employed. The comparisons might be totally misleading and could lead to inappropriate decisions with regard to programs and financing.

The procedure which we favor for measuring "excess costs," as described in Section IV of this report, does provide what we consider to be a meaningful comparison of per pupil costs between handicapped and nonhandicapped children. Unfortunately, school district data systems are currently inadequate for use of this procedure. Thus, it could not be employed to develop per capita cost comparisons for this report, except in the example calculation where assumptions were used in lieu of "hard" data.

We believe that the recommended measurement procedure is feasible for the future, however, since required changes in school district data systems should be manageable.

III. RECOMMENDATIONS

III. RECOMMENDATIONS

- A. The state master planning study currently in process should give priority attention to identifying the specific purpose and objectives of State financial participation in the school district special education programs.

As discussed on pages II-2 and II-3, an appropriate funding formula can be developed only after the purpose and objectives of the formula are identified.

Item F in the request for proposal for the master planning study stated that the contractor would develop "a statement of major goals and objectives of the program for special education." To be useful in selecting and evaluating a funding formula, this statement should be as specific as possible with respect to the objectives of State financial participation. Examples of possible objectives are provided above on pages II-2 and II-3.

- B. The State Department of Education should decide either (1) to develop an effective procedure for auditing reimbursement claims submitted by the school districts or (2) to abandon the approach to funding which is based upon actual costs incurred.

We question whether school districts should be reimbursed on the basis of reported actual costs, when the Department has no audit capability to ensure that these reports are consistent and accurate. Lacking this capability, the Department can provide no assurances that the special education funds are being disbursed fairly and in accord with stated policy. If the Department chooses not to conduct at least a minimum

level audit, then the school districts should be reimbursed on some basis which does not involve the reporting of actual costs. Legislative action might be required, however, since present statutes seem to mandate reimbursement based upon actual costs incurred.

It is informative to consider the history of an analogous situation from another field, namely, the reimbursement of hospitals for service provided to persons covered by Medicare in Oregon.

A hospital which has been properly certified can claim reimbursement for the "allowed costs" of medical care provided to Medicare patients. In order to obtain reimbursement, the hospital files an annual cost report (in essence, a claim form).

When the Medicare program was initiated about ten years ago, hospital people were quite confused as to how the cost reimbursement amount should be computed. Further, hospital data systems were generally inadequate to provide accurate information for completing the claim form. The result was that the cost reports filed by hospitals were frequently unreliable.

The general process of Medicare reimbursement, as well as the problems faced when the program was new, are strikingly similar to the present status of State reimbursement for school district special education programs.

In order that the Medicare funds might be disbursed properly in Oregon, an independent outside auditor was hired to audit all cost reports. This was a massive undertaking in the early years. However, as experience was gained and the early problems diminished, the audit procedure changed. At present, the agency which disburses the funds conducts its own audits. Moreover, it is no longer thought necessary to have detailed field audits of each and every hospital cost report.

During the years of experience under Medicare, the agency has accumulated extensive data on the program. Indices have been developed, based on these data, for use in screening hospital claim forms. The indices typically represent "normal" ranges for certain reported cost elements. In-depth field audits are normally conducted only for those hospitals whose claims appear "suspicious," that is, where certain reported costs lie outside normal ranges.

In most essential aspects, the funding of special education for handicapped children in Oregon presents problems which are nearly identical to those experienced during the early years of Medicare. The need for effective audit procedures is apparent. For the special education program, the audit function could be conducted as an extension of the present school district audits, or possibly as a separate program within the Department, or by employing an external auditor.

- C. Adopt a cost concept and measurement technique which provides a more meaningful estimate of the "true" excess cost of educating handicapped children in comparison with nonhandicapped children.

Our understanding of the term "excess cost" is that it connotes the difference between the cost of educating a handicapped child and the cost of educating a nonhandicapped child. Thus, if "x" is the average cost per pupil for handicapped children, and "y" is the average cost per pupil for nonhandicapped children, then the excess cost per pupil is simply "x" minus "y." The concept is certainly straight-forward; the problem relates to the definitions and measures of "x" and "y."

One dimension of the problem concerns the difference between "actual" and "approved" costs. Under the former laws pertaining to the education of handicapped children, the approved costs -- that is, the costs which a district could claim for State reimbursement -- clearly represented only a portion of the actual

costs of special education. For example, the employee fringe benefit expense was not approved for reimbursement. The new definition of approved costs comes much closer to representing the actual costs of special programs.

We have noted, however, a lingering tendency to ignore certain actual costs, such as the cost of space rented for special education programs. This seems to result from the confusion of two separate and distinct questions:

- What does special education actually cost?
- Which of the actual costs are appropriate for reimbursement out of State special education funds?

The former question is technical in nature; the latter is primarily a policy issue.

Much time can be wasted in fruitless discussion, for lack of recognizing the difference between these two questions. For example, we have heard argument as to whether the expense associated with inservice training for special education teachers is an excess cost. This argument is futile since the question is a technical one and can be answered only by taking appropriate measurements. That is, one must measure the cost per pupil of teacher inservice training associated with the education of handicapped children and compare the result with the corresponding measurement for nonhandicapped children. Only then can one say whether inservice training represents an excess cost of educating handicapped children. Moreover, what may represent an excess cost in one school district may not in another.

The only aspect of this matter which can benefit from discussion, since it deals strictly with policy, is: should the amount (if any) of excess cost associated with teacher inservice training be approved for State reimbursement?

These policy issues are complicated by the fact that school districts receive Basic School Support funds for handicapped children, as well as special education funds. Thus, the

question arises as to whether a given cost element, for example, inservice training, is already reimbursed out of the basic funds and, hence, should not be approved for reimbursement as a cost of special education.

We maintain, however, that the question of which costs are covered by Basic School Support arises solely because the definition of excess cost focuses only upon certain "special services," rather than upon all services provided to handicapped children by the schools. If the reader accepts the notion of excess cost which was stated at the beginning of this section (the difference between the cost of educating a handicapped child and the cost of educating a nonhandicapped child), then it follows that a new operational definition is needed which focuses on the child rather than on a limited set of services. This new definition must include all costs of educating the handicapped child, that is, costs associated with the regular portion of the child's education, as well as the cost of special services.

We strongly suspect that much of the controversy concerning what is or what is not an excess cost can be traced to a lack of understanding of these concepts.

The definition of the term "pupil" for purposes of computing per pupil costs represents another complicating factor. Average daily membership (ADM) has been the traditional measure of pupils. However, this concept makes little sense for special education programs, per se, except in those cases where the handicapped child is taught exclusively in the special class environment. Consequently, the list of approved costs developed pursuant to SB 157 does not lend itself directly to a comparison of per pupil costs between handicapped and nonhandicapped children.

Per pupil costs can be computed and compared, however, if the following steps are accomplished. First, the cost of the regular portion of the education of handicapped children must be added to the cost of the special portion. Second, the school

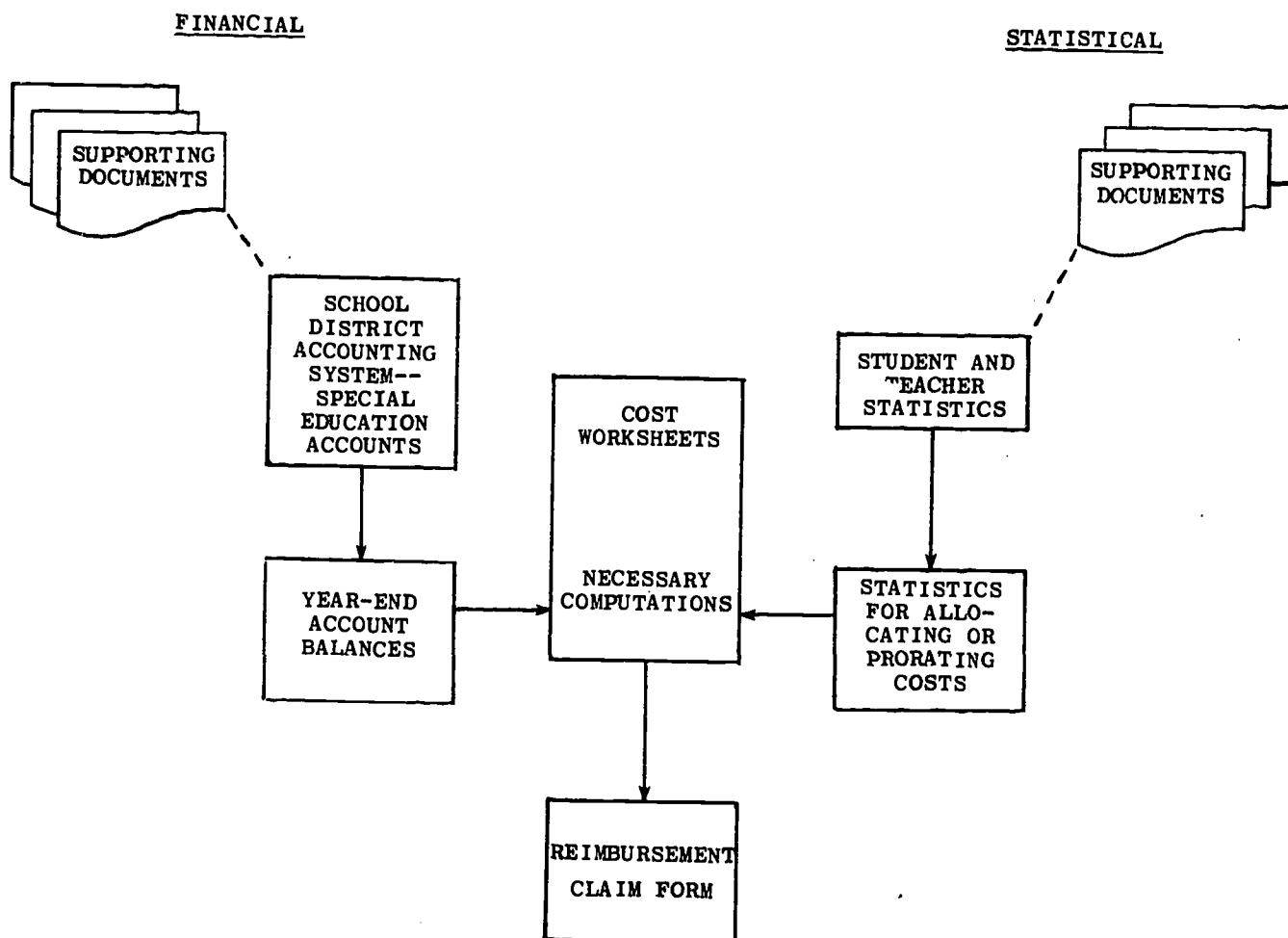
district ADM represented by all handicapped children served must be calculated. The average per pupil cost can then be determined by dividing the total cost of educating handicapped students by the school district ADM corresponding to handicapped children served. This per pupil cost figure can be compared to the per pupil cost of educating nonhandicapped children, provided that the calculation of the latter specifically excludes the cost and the ADM associated with handicapped children, which it has not done in the past. A procedure for these calculations is described and illustrated in Section IV of this report.

- D. Develop the necessary financial and statistical record keeping procedures to support the reimbursement system; incorporate these procedures into an instruction manual for school and intermediate education districts.

1. Records Requirements

Once an appropriate cost measurement formula has been adopted, the next step is to develop the financial and statistical record keeping capabilities needed to provide the data. The objective is to support accurate and consistent reporting of special education costs and students from district to district and from year to year. Thus, a high degree of standardization is necessary. Further, school district records must provide the necessary controls so that reimbursement claims can be audited.

The following diagram depicts how the financial and statistical records fit into the claim preparation process.



Step one is to develop an appropriate set of special education accounts for inclusion in the district accounting system. These accounts should have the following features:

- There would generally be at least one account for each claimable cost item, depending upon the number of sub-classifications desired (for example, costs by type of handicap).
- There would be a uniform set of criteria to be used by all districts for the classification of individual transactions.

- Adequate documentation would be maintained so that the cost reports could be audited.
- Preparation of the reimbursement claim would begin by transferring account balances to a worksheet; normally, it would not be necessary to refer to payroll records, vendor invoices, etc., to determine claimable amounts.

In addition to financial records, the districts also must maintain certain statistical data pertaining to pupils and teachers. These data are required in order to:

- compute statistics on pupils served;
- calculate per pupil costs and reimbursement amounts; and
- determine pro rata salary amounts for teachers and other personnel who work part time in the special education program.

These record keeping capabilities are described in greater detail in Section IV of this report, which presents alternative reimbursement formulas.

2. Instruction Manual

As discussed in Section II, instructions to school districts for completing reimbursement claims and for maintaining supporting documentation are presently inadequate. The cost definitions are frequently ambiguous, and computational procedures are not provided. Until this situation is remedied, the Department cannot expect to receive accurate and consistent information on the reimbursement claim forms and other required reports.

Minimally, the Department should develop a good instruction manual for the school districts. The instruction manual should include the following:

- a. A general overview: purpose and nature of the record keeping requirements.

- b. Clear definitions of claimable cost elements, supplemented by lists of specific examples.
- c. A list and description of special education accounts to be used by the district, including criteria for proper classification of transactions.
- d. A step-by-step procedure, complete with illustrative examples, for completing the reimbursement claim. This procedure should be very specific and include worksheets to facilitate computations.
- e. Requirements for statistical data and records on pupils and teachers; that is, specification of data elements and forms, including examples of their use.
- f. Description of documentation required to support claims and other reports.

In addition to the training manual, we recommend that the Department provide a training seminar for appropriate school district personnel to explain and to reinforce the provisions of the manual. We find that a manual is much more likely to be understood and followed if supported by occasional training seminars for the persons who will use it.

The instruction manual should be viewed as an absolute requirement for an effective reimbursement mechanism based on reported actual costs. Otherwise, we believe that the reported cost and statistical data will continue to be unreliable, and the State will have no assurance that the funds for school district special education programs will be properly distributed.

IV. ALTERNATIVE REIMBURSEMENT FORMULAS

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A. INTRODUCTION

This section presents two alternative reimbursement formulas, either of which could replace the current formula for State funding of school district programs for the special education of handicapped children. The first formula is an "excess cost" approach which is based upon the cost concepts discussed in Section III-C. The second formula is not an excess cost approach; in fact, it is not based on actual costs incurred, nor on any index measure of the added costs of special programs. This second approach was selected because we believe that the school districts should not be reimbursed on the basis of actual costs incurred, unless the Department is willing to develop and use mechanisms which will support an effective cost reimbursement program.

A wide variety of formulas are used across the country to disburse funds for the special education of handicapped children. These formulas are identified under such names as "unit support funding," "weighted per pupil reimbursement," "excess cost formulas," "personnel reimbursement models," "percentage reimbursement," and "straight sum reimbursement." Within each of these categories, there is any number of variations on a general concept. Generally absent, however, is an evaluation of the formulas in relation to specific philosophies of special education and in relation to the objectives of State financial participation in the implementation of these philosophies. Thus, other states appear to share the problem discussed in Section II-C, where we noted the lack of a clear statement of the purpose and objectives

of State financing for special education programs in Oregon, and the vital importance of such a statement to the selection of an appropriate reimbursement formula.

Since we could not identify specific funding objectives, we were forced to use other criteria to develop the alternative formulas. For the "excess cost" model, we assumed the following:

- that an excess cost approach is appropriate to the philosophy and goals of special education for handicapped children in Oregon;
- that the department desires a formula which is conceptually sound, that is, one that actually measures what it purports to measure;
- that the formula be based as much as possible on actual, verifiable data, rather than upon opinions or subjective estimates; and
- that the formula should be as simple as possible, consistent with the other criteria.

For the second alternative approach, we assumed that the State would be unwilling to develop the mechanisms necessary to support an effective "excess cost" reimbursement procedure, and, hence, should use a method to disburse funds which is:

- extremely simple and requires little cost or effort, and which
- results in the distribution of special education funds in a manner that is consistent with the financing of regular programs.

B. AN EXCESS COST FORMULA

1. General Description

This is a formula or procedure for computing the excess cost incurred by a school district in the education of handicapped children. Please note that we have used the term "education" rather than "special education." This usage is intentional; the proposed formula takes into account the total cost of educating the handicapped child and not merely the cost of special programs.

In words, the proposed formula can be expressed as follows:

The excess cost of educating handicapped children is the actual cost incurred by the school district in educating handicapped children MINUS the cost it incurred in educating the same number of non-handicapped children.*

Thus, if it cost \$200,000 to educate 100 handicapped children in a given school district (\$2,000 per pupil) and \$150,000 to educate 100 nonhandicapped children (\$1,500 per pupil), then the excess cost is $\$200,000 - \$150,000 = \$50,000$ (\$500 per pupil).

Under SB 157, the reimbursement would be 30 percent of \$50,000 provided that sufficient funds were available.

Under the proposed formula, the cost of educating handicapped children includes district "indirect" or overhead cost (general administration, plant operation, etc.), "direct" regular program cost (regular teacher salaries, supplies, etc.), and "direct" special program cost (special teacher salaries, special transportation, etc.).

The proposed formula provides a method for computing the district indirect cost and the direct regular program cost associated with the education of handicapped children. Indirect

* The proposed formula is similar to the cost computation method advocated by Professor William P. McLure of the College of Education, University of Illinois at Urbana-Champaign. Professor McLure's approach is described in "Unit Support Funding of Special Education," presented at the Fifth Annual Invitational Conference on Leadership in Special Education Programs, Minneapolis, Minnesota, November 24-25, 1975.

costs are assumed to apply equally to each student educated by the school district, in proportion to the student's days of membership, whether or not handicapped. Regular program direct costs are assumed to be proportional to the time each student spends in the regular program. For example, a handicapped child who spent no time in the regular classroom would incur no direct regular program cost; a child who spent half of the time in the regular classroom would incur half of the average direct regular program cost per pupil.

The method of calculating these costs could be modified without changing the basic overall formula, if the underlying assumptions are unacceptable. However, any method must necessarily be based on certain arbitrary assumptions. (For example, how does one determine what portion of a teacher's salary to associate with any given child? What portion of the electricity bill?) We prefer the proposed method because it is objective (that is, based on a measurable quantity, such as time), uniformly applicable among the school districts, and because the method is consistent with other methods currently in use for the distribution of Basic School Support funds and for interdistrict tuitioning.

The proposed formula for computing reimbursement to intermediate education districts is somewhat different since the IEDs generally do not operate regular programs. The difference is described in Section IV-B-3 below.

The following detailed description and illustration of the formula assumes that the school district is using the Program Budgeting System, Handbook II. An analogous method could be developed using the traditional budgeting system, although this would present some difficulties since there is no unique correspondence between the two charts of accounts.

2. Details of the Formula

a. School Districts

Step 1 - Calculate the direct costs of special education

The current definition of approved costs is expanded to include certain other costs, such as: inservice training of special education teachers; professional dues, fees, and subscriptions; all district reimbursed travel of special education personnel; supplies and equipment for the director's office (insofar as these expenses support the special education program for handicapped children; space rental payments; and the full cost of contracted services for handicapped children. This expanded definition represents essentially all of the direct costs of special education.

Tuition and/or contract payments received for services provided to other school districts are subtracted from the total direct costs to obtain net direct costs.

Step 2 - Calculate the equivalent regular program average daily membership (ADM) for handicapped children

Most handicapped children receiving special services also spend some time in the regular school program. The proposed formula requires that this time be computed and converted to an equivalent ADM for regular programs. Form A has been provided (Appendix A) for purposes of recording the data needed for the computation. This data includes the following information on each eligible child served in the special program:

- The number of days the child was enrolled in the school district (i.e., the number of days that the child was counted in computing the overall school district ADM).
- The number of days the child was served in the special program.
- The average fraction of the day spent with special program personnel on days when special instruction or other special service was provided (example, one hour per day equals one-fifth day).

More than one line on the form is used for a given child if a change in the child's program occurs during the year which results in a significant change in the daily time spent with special personnel. This is illustrated in the example below.

The equivalent regular program ADM for a given child is calculated as follows:

Equivalent regular program ADM =

$$\frac{\text{Number of days enrolled in the district} - \left(\text{Number of days served in special program} \times \text{Average fraction of the day with special personnel} \right)}{\text{Number of school days taught in the district}}$$

Consider the following example: a child is enrolled in the district for 160 out of 180 school days. After 30 days of full-time participation in the regular program, the child is removed from the regular class and spends 10 full days in a diagnostic and prescriptive classroom. Subsequently, the child returns to the regular classroom but does not participate in the regular reading program. Instead, the child spends 1 hour per day, 5 days per week -- 120 days in all -- receiving special reading instruction from a properly qualified special teacher.

The equivalent regular program ADM for this child would be calculated as follows:

(a) Days enrolled in the district: 160

Equivalent days in special program:

Special class	10
Resource room (120 days x 1/5)	<u>24</u>

(b) Total 34

Equivalent days in regular program:

(c) (a) - (b) 126

(d) Equivalent regular program ADM:

(c) ÷ 180 days 0.7

In practice, this procedure is greatly simplified because an independent calculation for each child is unnecessary. The total equivalent regular program ADM for all handicapped children served is obtained by taking the sum of Form A, column 2 (days enrolled in the district) less the sum of Form A, column 5 (equivalent days in special programs), divided by the number of school days taught by the district,

Data regarding the days of district enrollment for each child should be available from the school district attendance office. The data regarding time spent in the special program should be contained in the child's file.

Step 3 - Calculate the district indirect cost per pupil (ADM)

This calculation can be accomplished using Form B provided in Appendix B. Lines 1 through 7 on this form are equivalent to lines B.3 through B.9 on SDE Form 3046A, "estimate of expenditures and receipts for year ending June 30, 19____, for use in basic school support fund estimates." We have defined indirect costs to include the following accounts: general administration, school administration, business office, classroom furniture, operations and maintenance, internal and central services. New capital outlay amounts have been excluded from each account, per traditional procedure.

District indirect cost per pupil (ADM) is then computed by dividing the sum of these indirect amounts by the (unadjusted) district ADM.

Step 4 - Calculate the regular program direct cost per pupil (ADM)

Form C in Appendix C is provided for this purpose. The calculation consists of adding the amounts in the "instruction" series accounts, the pupil and instructional staff accounts under "support services," and "payments to other governmental units." Tuition receipts and special education direct costs are subtracted from this total to arrive at net regular program direct cost.

This formula for computing regular program costs includes pupil transportation expense and instructional equipment expense, in contrast to the formula commonly used by the State Department of Education, in order to be consistent with the inclusion of these items under direct costs of special education.

To express regular program costs on a per pupil basis, an adjusted district ADM is used. The adjustment accounts for the time handicapped children spend in special programs and is equal to the total of column 5 on Form A (Appendix A), divided by the number of days taught in the district. The adjusted district ADM equals the total district ADM less this adjustment.

The regular program direct cost per pupil is computed by dividing the total direct cost by the adjusted district ADM.

Step 5 - Calculate total cost and cost per pupil of educating handicapped children (Form D, part A)

Total cost equals the district indirect cost PLUS the regular program cost for handicapped children PLUS the special program cost. Each of these elements is calculated as follows:

(a) Indirect cost = indirect cost per pupil (ADM)
(Form B, line 10)

x school district handicapped ADM
(Form A, column 3)

- (b) Regular program direct cost = regular program direct cost per pupil (ADM) (Form C, line L)
 \times equivalent regular program ADM (Form A, column 3 minus column 6)
- (c) Special program direct cost = amount from Form 5164
- (d) Total cost for handicapped children = (a) + (b) + (c)
- (e) Cost per pupil (ADM) for handicapped children = (d) \div school district handicapped ADM (Form A, column 3)

Step 6 - Calculate cost per pupil for nonhandicapped children (Form D, part B)

The cost per pupil for nonhandicapped children equals the district indirect cost per pupil (Form B, line 10) plus the direct regular program cost per pupil (Form C, line L).

Step 7 - Calculate the total excess cost and the excess cost per pupil for handicapped children (Form D, parts C-E)

The excess cost per pupil is simply the cost per pupil for handicapped children from step 5 minus the cost per pupil for nonhandicapped children from step 6.

The total district excess cost equals the excess cost per pupil times the number of handicapped pupils (ADM) from Form A, column 3.

Step 8 - Calculate the district reimbursement amount (Form D, part F)

The school district reimbursement would be 30 percent of the excess cost computed in step 7 or a lesser, prorated percentage if funds are insufficient.

b. Intermediate Education Districts

Since the intermediate education districts have no resident pupils and receive no basic school support, their reimbursement amounts should be calculated in a different manner. We recommend that the direct costs of IED programs for handicapped children be calculated in the same way as school district direct program costs. To these direct costs should be added an amount for IED indirect costs. One way that IED indirect costs can be allocated is using the IED's ratio of direct costs for handicapped child programs to the total direct costs of all IED programs. Direct and indirect costs are defined in the same way, that is, using the same accounts, as in the case of the school districts.

The total excess cost of an IED program is equal to the total direct cost plus the allocated indirect cost for handicapped child resolution programs. Because IEDs have no resident pupils, per se, and do not normally provide regular classroom instruction, there is no way of computing a cost per pupil that is comparable to the school district cost per pupil.

IED reimbursement would be computed by applying the 30 percent (or prorated) factor to the excess costs.

3. An Illustration

This illustration is based on fiscal year 1976 budget data for one school district in the sample. However, actual data were not available to determine the equivalent regular and special program ADMs for handicapped children. Consequently, assumptions were used to generate that information for application of the formula. These assumptions were based upon the estimated number of pupils served, as reported on the projected activities and cost statement (PACS) submitted by the district, and upon ratios of pupils served to special class ADM in the prior year.

The purpose of the illustration is to demonstrate the mechanics of the formula and to compare the resulting reimbursement with estimated reimbursement based on the formulas in effect

during 1974-1975, and with the reimbursement based on SB 157. Appendix E contains completed forms and a narrative description of the procedures employed for the illustration.

The State grant for this example compares to estimated amounts under the former claim procedures and under OAR 22-185, as follows:

Former claim procedures	\$ 50,800
Proposed alternative	60,181
OAR 22-185	101,968

These figures are based on the following assumptions:

- that the State would reimburse 44 percent of the claimable costs under the former handicapped child law (as it did last year) and would pay the flat grant amounts allowed on the claim form for educable mentally retarded; and
- that the full 30 percent of costs approved under OAR 22-185 would be reimbursed.

The relative size of the grants under the three procedures pertain to the example only and are estimates. The reader should not conclude, for example, that the grants to all school districts under OAR 22-185 will be approximately twice what they would have been under former claim procedures.

In fact, for intermediate education districts, the proposed procedure results in a larger reimbursement than OAR 22-185, because indirect costs are included and because the entire direct costs of special education are considered to be excess costs (IEDs operate no regular programs).

The approved costs under OAR 22-185, which are to be used for school district reimbursement this year, produce a larger grant than our proposed formula for essentially one reason: 100 percent of the approved costs of special education are assumed to be excess costs. That is, the full per pupil cost for regular programs is attributed to each child, in addition to the special program costs, even if the child never participates in the regular

classroom. Or, from a different perspective, OAR 22-185 assumes that if the special education program was disbanded and the handicapped children returned to the regular classroom on a full-time basis, that no increase in regular program costs would occur.

One can engage in endless argument regarding the net cost impact of initiating or terminating special programs for handicapped children. We believe that no single rule exists which can be applied to all school districts in all situations. We favor the proposed formula because it appears to be the most "reasonable" cost reimbursement approach that we have encountered, both from a conceptual and from a practical point of view.

C. A SIMPLIFIED FORMULA

As discussed at length in Sections II and III of this report, we advocate the use of a reimbursement formula based on actual costs incurred, provided proper controls are established to ensure that costs are accurately and consistently reported. Otherwise, there can be no assurance that funds are properly distributed, and in fact, maldistribution of funds is a strong probability. Consequently, if the State decides not to establish appropriate controls, we believe that the time and expense involved with administering the cost reimbursement program can be put to more profitable use. This can be accomplished simply by transferring the special education grant funds for school districts from the handicapped child fund into the Basic School Support Fund. These funds could then be distributed to the school districts in proportion to the basic grant.

This recommendation is certainly not meant to be facetious. It offers the advantage of distributing funds for handicapped children in the same way as for nonhandicapped children, and thus, is consistent with the philosophy of equality in opportunity for education. The potential administrative cost savings are obvious, both at the State and at the school district level. The funding mechanism could still be used to reinforce program

requirements, since the portion of basic which would be associated with special education could easily be identified and withheld, if necessary.

Finally, everyone involved could be spared the effort required to learn all of the definitions, forms, and procedures which are essential to an effective cost reimbursement formula. No new record keeping systems, computational formulas, or claim forms would be necessary.

V. FINANCIAL AND STATISTICAL DATA

V. FINANCIAL AND STATISTICAL DATA

This chapter of the report presents the data developed in the study. One summary sheet is provided for each district in the sample. Also included is an exhibit showing totals and averages for the entire sample. Finally, there is an exhibit with projected costs for fiscal year 1977-1978.

In the presentation of findings (Section II), we described limitations in current data systems for special education programs. Unfortunately, these limitations made it difficult to obtain all of the data required by the contract at the level of accuracy that might be desired. We did, however, perform certain tests in order to improve the consistency and reliability of the data. These tests involved a comparison of data obtained from alternative sources and the resolution of inconsistencies wherever feasible. Nevertheless, we cannot ensure that the data are without error, although we have no reason to believe that any such errors are of sufficient magnitude that the data cannot be used as intended. The following paragraphs identify matters of which the reader should be aware.

A. CAVEATS

Salaries and fringe benefits for special education personnel comprise by far the largest component of program costs. However, because the definition of claimable salary expense is ambiguous, particularly for personnel with a part-time responsibility in relation to handicapped children, interdistrict differences in reporting salary expense are unavoidable.

Many districts report transportation expense as the second largest cost component. However, school districts have not been provided with a specific formula for computing transportation expense; hence, transportation cost differences among districts may reflect variations in method of computation as much as variations in actual cost.

The definition of claimable costs was considerably expanded for the 1975-1976 school year. We attempted to identify and include comparable costs for 1974-1975 but were unable to do so in all cases because the districts often did not maintain separate records of nonreimbursable costs. In several instances, we were forced to estimate certain cost elements in lieu of hard data.

In many school districts, the same personnel provide service to two or more primary handicapping conditions. In such instances, we generally used the number of pupils taught or some similar basis for allocating costs by type of handicap.

School districts do not maintain cost data by type of program (special class, resource room, etc.), except in the event that a single mode of delivery is used to serve a given handicap. Whenever two or more programmatic alternatives were used to serve the same general handicapping condition, we asked the director of special education to characterize the program provided by each teacher, and used this information as the basis for distributing other costs.

Except when a supervisor of special education and/or a secretary was assigned to a specific handicapping condition, their salary costs were allocated in proportion to the direct expenses associated with each handicap.

We place little confidence in school district reports concerning the number of handicapped children served. This is an area which requires considerable strengthening. Further, there is no clear definition of what constitutes a "pupil,"

except in the special class situation. Consequently, the "cost per pupil" data should be viewed as rough estimates. At the time of our site visits, most districts had not yet forecast the number of handicapped pupils they expected to serve during the 1976-1977 school year. In most instances, therefore, in order to compute cost per pupil for 1976-1977, we assumed that the number of pupils would be the same as in 1975-1976.

Projected cost data for 1977-1978 represent simple extensions of 1976-1977 estimated costs using an average annual rate of increase based on prior years' data. With the concurrence of our ad hoc advisory committee, we had originally intended to use costs per pupil from this study, increased by an inflationary factor and applied to estimates provided by the Department concerning the total number of eligible handicapped children in the State. This would provide a cost projection based on a "full service" assumption. However, due to our concerns regarding the data on the number of children currently served, and consequently, our lack of confidence in the costs per pupil, we decided that an extrapolation of fiscal year 1976-1977 costs would likely provide a more reliable projection.

While we believe that the statewide estimates provided in this report are the best currently available for decision making, it is not possible to specify the potential error in these estimates. The PACS used as a basis for the estimate contained numerous significant errors, as described on page II-10 of this report. Further, there is no assurance that the sample districts account for the same percentage of State reimbursement in other years as in fiscal year 1976. Finally, the sample districts were not chosen on a totally random basis because of the need to survey districts which maintain the best available data. The nonrandom selection process probably has a minimal impact on the generalizability of the total cost data, however, because of the very large portion of the total State expenditures accounted for by the sample districts.

The reader may note differences between certain data presented in this report and data from other sources, particularly with respect to regular program pupils, teachers, and costs. These differences are attributable for the most part to different definitions of terms. Our contract asked for data pertaining to non-handicapped children, whereas most other statistics which refer to "regular" programs actually contain handicapped pupils, teachers, and/or costs as well. Our data reflect adjustments made in an effort to limit regular program data to nonhandicapped children.

Ad hoc assumptions were required throughout the analysis of the school district and IED data in order to complete this assignment. These assumptions were necessary because of missing data elements, missing or inconsistent documentation, and conflicting data sources. In every case, however, we attempted to develop assumptions on a reasonable basis.

B. DESCRIPTION OF EXHIBITS

Exhibit II contains a list of the school districts and IEDs which were included in the sample. The exhibit numbers provided in the list serve as an index to the individual district data which follows. These districts accounted for the following portion of fiscal year 1975 State reimbursement:

Handicapped child	63%
Educable mentally retarded	48%
Emotionally handicapped	100%

According to the Projected Activities and Cost Statements, the sample districts are expected to account for approximately 62 percent of the State reimbursement for fiscal year 1976.

Exhibit III-A presents the financial and statistical data totaled for all districts in the sample for fiscal years 1975 through 1977. Exhibit III-B provides estimates of costs by type of handicap for fiscal year 1978. The subsequent exhibits,

IV through XXXIII, present the data for each individual district. The format for these presentations is as follows:

1. Table A - Cost by Type of Handicap

Total claimable cost, number of pupils, and cost per pupil for several major classes of handicapping condition, fiscal years 1975 through 1977.

2. Table B - Costs for Selected Cost Categories

Salaries and fringe benefits paid to directors and supervisors of education and to their secretaries; cost per teacher for itinerant travel; special transportation and supplies costs.

3. Table C - Costs and Daily Class Hours per Teacher by Type of Program

Costs and daily class hours aggregated by major program alternatives, such as the special class, resource room, home instruction, etc.

4. Table D - Sources of Funds

A breakdown of sources and amounts of funds for school district and IED special education programs receiving grants-in-aid under SB 157.

5. Table E - Pupils and Teachers by Type of Handicap

Reported number of pupils served and teachers employed (FTEs) for several major classes of handicapping condition.

6. Table F - Regular Program Data

A variety of data pertaining to nonhandicapped children.

C. MISCELLANEOUS INFORMATION NOT INCLUDED IN THE EXHIBITS

1. Criteria for Eligibility by Type of Handicap

Under SB 157, eligibility of children for special education has become the province of the school district rather than the State Department, as it generally was in the past. Each district has the responsibility to develop procedures for determining eligibility and for periodic reassessment. All districts in the sample said that they intend to follow the eligibility criteria defined by the State, without modification, in identifying children to be served in programs offered by the district. Most of the school districts had not finalized their intake procedures at the time of our visit, however.

2. Percent of Teachers' Time by Type of Activity

We were requested to provide percentage breakdowns of special education teachers' time spent in administration, preparation, parent conferences, meetings, etc. With only a single exception, however, none of the districts surveyed maintain teacher time accounting reports from which such information could be derived. To obtain reliable information regarding teacher time utilization would require the design and implementation of special data collection of data for the entire school year since teacher activities tend to vary during the year. For example, diagnostic and prescriptive activities, and conferences with parents, tend to occupy a higher percentage of most teacher's time at the beginning of the school year. Later on, most eligible children have been identified and entered into special instructional programs.

3. Cost for Case Finding

An accurate determination of the cost of case finding activities was not possible in this study. Case finding costs cannot be determined without a definition of the activities which comprise case finding and some way of measuring the time spent in these activities. If case finding is intended to include child identification, diagnosis, and prescriptive planning activities,

then virtually all special education personnel are involved in case finding, even secretaries who process the necessary paper work. Moreover, school principals and regular classroom teachers are often involved as well. Consequently, a literal interpretation of case finding could bring in costs which lie outside the special program per se.

SPECIAL EDUCATION PROGRAMS
IN STUDY SAMPLE

SCHOOL DISTRICTS

<u>NAME</u>	<u>COUNTY</u>	<u>EXHIBIT REFERENCE</u>
Portland 1J	Multnomah	IV
Salem 24J	Marion	V
Eugene 4J	Lane	VI
Beaverton 48J	Washington	VII
North Clackamas 12	Clackamas	VIII
David Douglas 40	Multnomah	IX
Corvallis 509J	Benton	X
Lake Oswego 7	Clackamas	XI
Bend 1	Deschutes	XII
Lincoln County Unit	Lincoln	XIII
Parkrose 3	Multnomah	XIV
Reynolds 7	Multnomah	XV
South Lane 45J3	Lane	XVI
Hood River 1	Hood River	XVII
McMinnville 40	Yamhill	XVIII
Ontario 8C	Malheur	XIX
Estacada 108	Clackamas	XX
Hillsboro 7	Washington	XXI
South Umpqua 19	Douglas	XXII
Klamath Falls 1	Klamath	XXIII
Central Linn 552C	Linn	XXIV
Dayton 8	Yamhill	XXV
Crowfoot 89	Linn	XXVI
Milton-Freewater 31	Umatilla	XXVII

INTERMEDIATE EDUCATION DISTRICTS

<u>NAME</u>	<u>COUNTY</u>	<u>EXHIBIT REFERENCE</u>
Clatsop	Clatsop	XXVIII
Douglas	Douglas	XXIX
Harney	Harney	XXX
Jackson	Jackson	XXXI
Multnomah	Multnomah	XXXII
Union	Union	XXXIII

FINANCIAL AND STATISTICAL DATA
SAMPLE DISTRICT TOTALS
PROGRAMS FOR HANDICAPPED CHILDREN

A. COSTS BY TYPE OF HANDICAP^a

HANDICAP	FISCAL YEAR 1975			FISCAL YEAR 1976			FISCAL YEAR 1977		
	CLAIMABLE COSTS	NUMBER OF PUPILS	COST PER PUPIL	CLAIMABLE COSTS	NUMBER OF PUPILS	COST PER PUPIL	CLAIMABLE COSTS	NUMBER OF PUPILS	COST PER PUPIL
Educable mentally retarded	\$ 3,762,489	2,528	\$1,488	\$ 4,017,644	2,139	\$1,878	\$ 4,331,048	2,147	\$2,017
Extreme learning problems	2,690,294	11,531	233	2,897,731	13,110	221	3,369,073	13,246	254
Speech	1,788,116	8,408	213	1,827,429	9,014	203	1,980,070	9,132	217
Emotionally disturbed	1,165,420	784	1,487	1,563,366	1,344	1,163	1,797,389	1,378	1,304
Homebound	272,717	515	530	435,956	531	821	464,020	540	859
Other	869,564	1,028	-	2,770,171	1,273	-	3,076,423	1,385	-
SAMPLE TOTAL	\$10,548,600	24,794	\$ 425	\$13,512,297	27,411	\$ 493	\$15,018,023	27,828	\$ 540
Statewide estimate ^b	\$17,013,870			\$21,794,030			\$24,222,620		

B. COSTS FOR SELECTED COST CATEGORIES

CATEGORY	FISCAL YEARS		
	1975	1976	1977
Administrative salaries and benefits	\$815,686	\$1,061,301	\$1,153,435
Itinerant teacher travel cost per ^c teacher	209	234	273
Special supplies and equipment ^c cost per pupil	10.89	14.39	16.20
Transportation cost per pupil ^c	92	94	89

C. COSTS AND DAILY CLASS HOURS PER TEACHER BY TYPE OF PROGRAM

TYPE OF PROGRAM	COSTS BY FISCAL YEAR			DAILY CLASS HOURS PER TEACHER (EST.)
	1975	1976	1977	
Special class	\$ 3,842,223	\$ 4,411,303	\$ 4,845,075	5
Resource room	1,217,297	1,501,118	1,903,325	5
Itinerant teacher	3,209,320	4,482,078	4,874,407	4.1
Home instruction	251,582	386,947	414,844	
Tuitioning	18,848	61,547	68,254	
School psychologists	333,138	507,065	545,664	
Pupil transportation	420,025	553,571	588,574	
Administration	813,686	1,061,301	1,153,435	
Other	444,481	547,367	624,445	
TOTAL	\$10,548,600	\$13,512,297	\$15,018,023	

D. SOURCE OF FUNDS

SOURCE	FISCAL YEAR 1975		FISCAL YEAR 1976		FISCAL YEAR 1977	
	AMOUNT	PERCENT ²	AMOUNT	PERCENT ²	AMOUNT	PERCENT ²
General district ¹	\$ 8,463,590	80.2	\$11,257,517	83.3	\$11,383,758	75.8
Federal grants	23,876	0.2	33,768	0.3	45,827	0.3
Tuition from other districts	61,191	0.6	41,705	0.3	43,500	0.3
SDE special education grants	1,976,268	18.7	2,147,492	15.9	3,488,240	23.2
Other	23,678	0.2	31,815	0.2	56,700	0.4
TOTAL	\$10,548,600	99.9	\$13,512,297	100.0	\$15,018,023	100.0

¹ Includes local and intermediate sources and SDE grants, excluding restricted grants-in-aid pertaining to the special education of handicapped children.

² Percentages may not total 100 due to rounding.

E. PUPILS AND TEACHERS BY TYPE OF HANDICAP

HANDICAP	FISCAL YEAR 1975			FISCAL YEAR 1976			FISCAL YEAR 1977		
	PUPILS	TEACHERS	PUPIL/TEACHER RATIO	PUPILS	TEACHERS	PUPIL/TEACHER RATIO	PUPILS	TEACHERS	PUPIL/TEACHER RATIO
Educable mentally retarded (ADM)	2,228.8	208.2	10.7	1,806.3	191.1	9.5	1,816.9	189.6	9.6
Extreme learning problems	11,531.0	149.7	77.0	13,110.0	163.0	80.4	13,246.0	170.0	77.9
Speech	8,408.0	113.4	74.1	9,014.0	126.8	71.1	9,132.0	128.7	71.0
Emotionally disturbed	784.0	52.6	14.9	1,344.0	58.3	23.1	1,378.0	59.3	23.2

F. REGULAR PROGRAM DATA

ITEM	FISCAL YEARS		
	1975	1976	1977
Pupils (ADM)	205,987.8	206,096.8	202,784.0
Classroom teachers (FTE)	8,910.9	9,079.0	8,908.9
Teacher/pupil ratio	23.1	22.7	22.9
Net operating cost per pupil ^c	\$1,177	\$1,303	\$1,447
Transportation cost per pupil ^c	\$48	\$54	\$54
Instructional supplies and equipment cost per pupil	\$48	\$53	\$54

^a Includes allocation of program administrative expense.

^b Assumes that the 1976 ratio of sample costs to statewide costs holds for all years (computed from the Projected Activities and Cost Statements by the districts).

^c Median of the districts surveyed.

ESTIMATED COSTS
FISCAL YEAR 1978

<u>HANDICAP</u>	<u>ESTIMATED^a CLAIMABLE COSTS</u>	<u>PERCENT OF SAMPLE TOTAL</u>
EMR	\$ 4,880,000	29.2
ELP	3,670,000	22.0
Speech	2,230,000	13.3
ED	1,970,000	11.8
Home	530,000	3.2
Other	<u>3,420,000</u>	<u>20.5</u>
Total Sample	<u>\$16,700,000</u>	<u>100.0</u>
Statewide Estimate	\$26,940,000	

Major Underlying Assumptions

1. Total costs increase at the percentage rate of the preceding year.
2. The cost for each handicapping condition bears the same proportional relationship to the total costs as in the two preceding years combined.
3. The statewide estimate assumes that the fiscal year 1978 ratio of sample costs to statewide costs will approximate the fiscal year 1976 ratio as computed from the Projected Activities and Cost Statements submitted by the districts.

^a Rounded to the nearest \$10,000.

FINANCIAL AND STATISTICAL DATA
PORTLAND 1J
PROGRAMS FOR HANDICAPPED CHILDREN

A. COST BY TYPE OF HANDICAP

HANDICAP	FISCAL YEAR 1975			FISCAL YEAR 1976			FISCAL YEAR 1977		
	CLAIMABLE COSTS	NUMBER OF PUPILS	COST PER PUPIL	CLAIMABLE COSTS	NUMBER OF PUPILS	COST PER PUPIL	CLAIMABLE COSTS	NUMBER OF PUPILS	COST PER PUPIL
Educable mentally retarded	\$1,050,882	734	\$1,432	\$1,094,222	481	\$2,275	\$1,182,537	481	\$2,458
Extreme learning problems	380,688	3,101	123	203,406	4,306	47 ^a	221,394	4,306	51 ^a
Speech	340,899	1,711	199	174,636	1,692	103 ^a	189,868	1,692	112 ^a
Emotionally disturbed	274,738	174	1,579	428,398	351	1,220 ^a	463,568	351	1,321 ^a
Homebound	100,442	137	735	126,174	137	921	136,387	137	996
Other	370,922 ^c	380	974	1,726,257	394	- ^b	1,851,518	439	- ^b
TOTAL	\$2,517,971	6,237	\$ 404	\$3,753,093	7,361	\$ 510	\$4,045,272	7,406	\$ 546

B. COSTS FOR SELECTED COST CATEGORIES

CATEGORY	FISCAL YEARS		
	1975	1976	1977
Administrative salaries and benefits	\$174,047	\$237,063	\$280,616
Itinerant teacher travel cost per teacher	50	327	433
Special supplies and equipment cost per pupil	7.11	6.99	7.12
Transportation cost per pupil	91	119	114

C. COSTS AND DAILY CLASS HOURS PER TEACHER BY TYPE OF PROGRAM

TYPE OF PROGRAM	COSTS BY FISCAL YEAR			DAILY CLASS HOURS PER TEACHER (EST.)
	1975	1976	1977	
Special class	\$1,377,543	\$1,583,402	\$1,732,750	5
Resource room	-	-	-	-
Itinerant teacher	716,222	1,558,281	1,663,977	4
Home instruction	93,533	116,428	127,934	N/A
Tuitioning	-	-	-	-
School psychologists	41,624	64,658	69,184	N/A
Pupil transportation	114,652	142,508	141,242	N/A
Administration	174,047	257,063	280,616	N/A
Other	350	30,753	29,569	N/A
TOTAL	\$2,517,971	\$3,753,093	\$4,045,272	

D. SOURCE OF FUNDS

SOURCE	FISCAL YEAR 1975		FISCAL YEAR 1976		FISCAL YEAR 1977	
	AMOUNT	PERCENT ²	AMOUNT	PERCENT ²	AMOUNT	PERCENT ²
General district ¹	\$2,011,420	79.9	\$3,228,193	86.0	\$3,192,797	78.9
Federal grants	-	-	-	-	-	-
Tuition from other districts	-	-	-	-	-	-
SDE special education grants	508,551	20.1	524,600	14.0	852,475	21.1
Other	-	-	-	-	-	-
TOTAL	\$2,517,971	100.0	\$3,753,093	100.0	\$4,045,272	100.0

¹ Includes local and intermediate sources and SDE grants, excluding restricted grants-in-aid pertaining to the special education of handicapped children.

² Percentages may not total 100 due to rounding.

E. PUPILS AND TEACHERS BY TYPE OF HANDICAP

HANDICAP	FISCAL YEAR 1975			FISCAL YEAR 1976			FISCAL YEAR 1977		
	PUPILS	TEACHERS	PUPIL/TEACHER RATIO	PUPILS	TEACHERS	PUPIL/TEACHER RATIO	PUPILS	TEACHERS	PUPIL/TEACHER RATIO
Educable mentally retarded (ADM)	590	58	10.2	386	53	7.3	366	53	7.3
Extreme learning problems	3,101	21	147.7	4,306	20	215.3	4,306	20	215.3
Speech	1,711	26	65.8	1,692	35	48.3	1,692	35	48.3
Emotionally disturbed ^d	100.3	14	7.2	202	17	11.9	202	17	11.9
Other	72	-	-	-	-	-	-	-	-

F. REGULAR PROGRAM DATA

ITEM	FISCAL YEARS		
	1975	1976	1977
Pupils (ADM)	62,462	61,142	60,228
Classroom teachers (FTE)	2,517	2,451	2,381
Teacher/pupil ratio	24.8	24.9	25.3
Net operating cost per pupil	\$1,280	\$1,381	\$1,510
Transportation cost per pupil	\$33	\$46	\$46
Instructional supplies and equipment cost per pupil	\$22.71	\$32.23	\$34.19

^a Cost per pupil must be viewed with caution as many costs for serving these handicaps are included in districtwide and areawide programs which are multidisciplinary and serve pupils with a wide range of handicapping conditions.

^b Pupil not meaningful as cost of districtwide and areawide programs are included here. Students served, other than short-term treatment, are included in appropriate handicap category.

^c For fiscal year 1975, the full cost of areawide programs was not included. The portions of these programs eligible for partial reimbursement are included in the appropriate handicap category.

FINANCIAL AND STATISTICAL DATA
SALEM 24J
PROGRAMS FOR HANDICAPPED CHILDREN

A. COST BY TYPE OF HANDICAP

HANDICAP	FISCAL YEAR 1975			FISCAL YEAR 1976			FISCAL YEAR 1977		
	CLAIMABLE COSTS	NUMBER OF PUPILS	COST PER PUPIL	CLAIMABLE COSTS	NUMBER OF PUPILS	COST PER PUPIL	CLAIMABLE COSTS	NUMBER OF PUPILS	COST PER PUPIL
Educable mentally retarded	\$393,891	289	\$1,363	\$ 433,422	236	\$1,637	\$ 400,423	236	\$1,697
Extreme learning problems	216,425	574	377	250,068	620	403	250,857	620	405
Speech	181,166	544	333	234,096	603	388	249,440	603	414
Emotionally disturbed	30,905	36	858	61,259	220	278	67,573	220	307
Homebound	22,135	82	-	68,010	82	-	71,372	82	-
Other	72,502	171	-	183,841	164	-	191,192	164	-
TOTAL	\$917,024	1,696	\$ 541	\$1,230,696	1,926	\$ 639	\$1,230,857	1,925	\$ 639

B. COSTS FOR SELECTED COST CATEGORIES

CATEGORY	FISCAL YEARS		
	1975	1976	1977
Administrative salaries and benefits	\$39,273	\$90,099	\$96,568
Itinerant teacher travel cost per teacher	138	295	329
Special supplies and equipment cost per pupil	22.34	16.52	21.12
Transportation cost per pupil	40	31	28

C. COSTS AND DAILY CLASS HOURS PER TEACHER BY TYPE OF PROGRAM

TYPE OF PROGRAM	COSTS BY FISCAL YEAR			DAILY CLASS HOURS PER TEACHER (EST.)
	1975	1976	1977	
Special class	\$407,349	\$ 507,821	\$ 483,961	5
Resource room	-	-	-	-
Itinerant teacher	384,612	467,798	482,357	4.5
Home instruction	22,135	47,213	49,265	-
Tuitioning	-	-	-	-
School psychologists	20,125	77,753	81,029	-
Pupil transportation	42,638	37,827	35,327	-
Administration	39,273	90,099	96,568	-
Other	902	2,385	2,350	-
TOTAL	\$917,024	\$1,230,696	\$1,230,857	

D. SOURCE OF FUNDS

SOURCE	FISCAL YEAR 1975		FISCAL YEAR 1976		FISCAL YEAR 1977	
	AMOUNT	PERCENT	AMOUNT	PERCENT	AMOUNT	PERCENT
General district ¹	\$741,574	61.0	\$1,082,945	88.0	\$ 818,911	67.0
Federal grants	-	-	-	-	-	-
Tuition from other districts	-	-	-	-	-	-
SDE special education grants	175,450	19.0	147,751	12.0	411,946	33.0
Other	-	-	-	-	-	-
TOTAL	\$917,024	100.0	\$1,230,696	100.0	\$1,230,857	100.0

¹ Includes local and intermediate sources and SDE grants, excluding restricted grants-in-aid pertaining to the special education of handicapped children.

² Percentages may not total 100 due to rounding.

E. PUPILS AND TEACHERS BY TYPE OF HANDICAP

HANDICAP	FISCAL YEAR 1975			FISCAL YEAR 1976			FISCAL YEAR 1977		
	PUPILS	TEACHERS	PUPIL/TEACHER RATIO	PUPILS	TEACHERS	PUPIL/TEACHER RATIO	PUPILS	TEACHERS	PUPIL/TEACHER RATIO
Educable mentally retarded (ADM)	250	19.5	12.8	200	19.5	10.3	200	18.5	10.8
Extreme learning problems	574	14.0	41.0	620	13.0	47.7	620	12.5	49.6
Speech	544	11.0	49.5	603	13.0	46.4	603	12.5	48.2
Emotionally disturbed	36	2.0	18.0	220	4.0	55.0	220	4.0	55.0
Other	-	-	-	-	-	-	-	-	-

F. REGULAR PROGRAM DATA

ITEM	FISCAL YEARS		
	1975	1976	1977
Pupils (ADM)	21,481	21,979	21,990
Classroom teachers (FTE)	1,040	1,070	1,067
Teacher/pupil ratio	20.7	20.5	20.3
Net operating cost per pupil	\$1,164	\$1,339	\$1,524
Transportation cost per pupil	\$40	\$41	\$50
Instructional supplies and equipment cost per pupil	\$59	\$74	\$69

FINANCIAL AND STATISTICAL DATA
EUGENE 4J
PROGRAMS FOR HANDICAPPED CHILDREN

A. COST BY TYPE OF HANDICAP

HANDICAP	FISCAL YEAR 1975			FISCAL YEAR 1976			FISCAL YEAR 1977		
	CLAIMABLE COSTS	NUMBER OF PUPILS	COST PER PUPIL	CLAIMABLE COSTS	NUMBER OF PUPILS	COST PER PUPIL	CLAIMABLE COSTS	NUMBER OF PUPILS	COST PER PUPIL
Educable mentally retarded	\$ 317,851	156	\$2,038	\$ 303,109	139	\$2,181	\$ 359,178	139	\$2,584
Extreme learning problems	475,729	958	496	457,802	1,701	269	723,622	1,876	386
Speech	172,268	776	222	191,243	1,550	123	203,998	1,550	132
Emotionally disturbed	159,360	59	2,701	183,905	85	2,164	251,143	85	2,955
Homebound	19,271	29	664	61,533	-	-	65,492	-	-
Other	15,518	14	1,108	34,142	163	209	51,538	163	316
TOTAL	\$1,159,997	1,992	\$ 582	\$1,231,734	3,638	\$ 322 ^a	\$1,655,971	3,813	\$ 417 ^a

B. COSTS FOR SELECTED COST CATEGORIES

CATEGORY	FISCAL YEARS		
	1975	1976	1977
Administrative salaries and benefits	\$72,004	\$80,607	\$86,982
Itinerant teacher travel cost per teacher	230	206	216
Special supplies and equipment cost per pupil	5.28	2.84	3.12
Transportation cost per pupil	46	68	86

C. COSTS AND DAILY CLASS HOURS PER TEACHER BY TYPE OF PROGRAM

TYPE OF PROGRAM	COSTS BY FISCAL YEAR			DAILY CLASS HOURS PER TEACHER (EST.)
	1975	1976	1977	
Special class	\$ 350,388	\$ 298,548	\$ 389,069	5
Resource room	78,157	68,079	296,025	5
Itinerant teacher	630,808	597,653	661,760	4
Home instruction	18,227	57,971	63,438	N/A
Tuitioning	-	12,000	13,200	N/A
School psychologists	-	53,266	52,867	N/A
Pupil transportation	10,413	26,495	33,110	N/A
Administration	72,004	80,607	86,982	N/A
Other	-	37,115	49,520	N/A
TOTAL	\$1,159,997	\$1,231,734	\$1,655,971	

D. SOURCE OF FUNDS

SOURCE	FISCAL YEAR 1975		FISCAL YEAR 1976		FISCAL YEAR 1977	
	AMOUNT	PERCENT ²	AMOUNT	PERCENT ²	AMOUNT	PERCENT ²
General district ¹	\$ 952,020	82.1	\$ 831,734	67.5	\$ 999,971	60.4
Federal grants	-	-	-	-	-	-
Tuition from other districts	-	-	-	-	-	-
SDE special education grants	207,977	17.9	400,000	32.5	656,000	39.6
Other	-	-	-	-	-	-
TOTAL	\$1,159,997	100.0	\$1,231,734	100.0	\$1,655,971	100.0

¹ Includes local and intermediate sources and SDE grants, excluding restricted grants-in-aid pertaining to the special education of handicapped children.

² Percentages may not total 100 due to rounding.

E. PUPILS AND TEACHERS BY TYPE OF HANDICAP

HANDICAP	FISCAL YEAR 1975			FISCAL YEAR 1976			FISCAL YEAR 1977		
	PUPILS	TEACHERS	PUPIL/TEACHER RATIO	PUPILS	TEACHERS	PUPIL/TEACHER RATIO	PUPILS	TEACHERS	PUPIL/TEACHER RATIO
Educable mentally retarded (ADM)	130.8	14.67	8.9	116.5	15	7.8	116.5	15	7.8
Extreme learning problems	958	21	45.6	1,701	28	60.8	1,876	36	52.1
Speech	776	9	86.2	1,550	9.5	163.2	1,550	10.5	147.6
Emotionally disturbed ^b	30.5	5	6.1	43.9	5	8.8	43.9	6	7.3
Other									

F. REGULAR PROGRAM DATA

ITEM	FISCAL YEARS		
	1975	1976	1977
Pupils (ADM)	20,964	20,728	20,728
Classroom teachers (FTE)	881	936	936
Teacher/pupil ratio	23.8	22.1	22.1
Net operating cost per pupil	\$1,266	\$1,436	\$1,560
Transportation cost per pupil	\$11	\$12	\$15
Instructional supplies and equipment cost per pupil	\$43.13	\$38.00	\$44.46

^a This information does not include claimable costs for homebound.

FINANCIAL AND STATISTICAL DATA
BEAVERTON 48J
PROGRAMS FOR HANDICAPPED CHILDREN

A. COST BY TYPE OF HANDICAP

HANDICAP	FISCAL YEAR 1975			FISCAL YEAR 1976			FISCAL YEAR 1977		
	CLAIMABLE COSTS	NUMBER OF PUPILS	COST PER PUPIL	CLAIMABLE COSTS	NUMBER OF PUPILS	COST PER PUPIL	CLAIMABLE COSTS	NUMBER OF PUPILS	COST PER PUPIL
Educable mentally retarded	\$ 208,124	132	\$1,577	\$ 233,405	143	\$1,632	\$ 261,354	143	\$1,828
Extreme learning problems	416,282	2,538	164	480,202	2,398	200	513,953	2,398	214
Speech	133,654	812	165	146,846	824	178	156,905	824	190
Emotionally disturbed	80,208	31	2,587	161,980	101	1,604	173,993	101	1,723
Homebound	48,515	42	1,155	64,335	52	1,237	68,391	52	1,315
Other	129,983	-	-	118,832	-	-	125,766	-	-
TOTAL	\$1,016,766	3,555	\$ 286	\$1,205,600	3,518	\$ 343	\$1,300,362	3,518	\$ 370

B. COSTS FOR SELECTED COST CATEGORIES

CATEGORY	FISCAL YEARS		
	1975	1976	1977
Administrative salaries and benefits	\$52,334	\$62,902	\$67,306
Itinerant teacher travel cost per teacher	322	290	427
Special supplies and equipment cost per pupil	5.31	7.03	7.57
Transportation cost per pupil	193	131	131

C. COSTS AND DAILY CLASS HOURS PER TEACHER BY TYPE OF PROGRAM

TYPE OF PROGRAM	COSTS BY FISCAL YEAR			DAILY CLASS HOURS PER TEACHER (EST.)
	1975	1976	1977	
Special class	\$ 157,244	\$ 201,079	\$ 228,721	5
Resource room	434,521	495,621	529,669	5
Itinerant teacher	171,887	240,388	258,559	4.5
Home instruction	46,017	60,978	64,851	-
Tuitioning	-	-	-	-
School psychologists	104,793	94,632	101,256	-
Pupil transportation	31,470	32,000	32,000	-
Administration	52,334	62,902	67,306	-
Other	18,500	18,000	18,000	-
TOTAL	\$1,016,766	\$1,205,600	\$1,300,362	

D. SOURCE OF FUNDS

SOURCE	FISCAL YEAR 1975		FISCAL YEAR 1976		FISCAL YEAR 1977	
	AMOUNT	PERCENT ²	AMOUNT	PERCENT ²	AMOUNT	PERCENT ²
General district ¹	\$ 866,646	85.0	\$1,045,600	87.0	\$1,000,362	77.0
Federal grants	-	-	-	-	-	-
Tuition from other districts	-	-	-	-	-	-
SDE special education grants	150,120	15.0	160,000	13.0	300,000	23.0
Other	-	-	-	-	-	-
TOTAL	\$1,016,766	100.0	\$1,205,600	100.0	\$1,300,362	100.0

¹ Includes local and intermediate sources and SDE grants, excluding restricted grants-in-aid pertaining to the special education of handicapped children.

² Percentages may not total 100 due to rounding.

E. PUPILS AND TEACHERS BY TYPE OF HANDICAP

HANDICAP	FISCAL YEAR 1975			FISCAL YEAR 1976			FISCAL YEAR 1977		
	PUPILS	TEACHERS	PUPIL/TEACHER RATIO	PUPILS	TEACHERS	PUPIL/TEACHER RATIO	PUPILS	TEACHERS	PUPIL/TEACHER RATIO
Educable mentally retarded (ADM)	132	9	14.7	143	10	14.3	143	10	14.3
Extreme learning problems	2,538	27 ^a	94.0	2,398	27 ^a	88.8	2,398	27 ^a	88.8
Speech	812	8	101.5	824	9	91.6	824	9	91.6
Emotionally disturbed	31	5	6.2	101	7	14.4	101	7	14.4
Other	-	-	-	-	-	-	-	-	-

F. REGULAR PROGRAM DATA

ITEM	FISCAL YEARS		
	1975	1976	1977
Pupils (ADM)	20,102	20,101	20,100
Classroom teachers (YTE)	850	847	847
Teacher/pupil ratio	23.6	23.7	23.7
Net operating cost per pupil	\$1,211	\$1,456	\$1,613
Transportation cost per pupil	\$50	\$64	\$69
Instructional supplies and equipment cost per pupil	\$53	\$64	\$70

^a Does not include 11 to 14 teachers who are not ELP certified.

FINANCIAL AND STATISTICAL DATA
NORTH CLACKAMAS 12
PROGRAMS FOR HANDICAPPED CHILDREN

A. COST BY TYPE OF HANDICAP

HANDICAP	FISCAL YEAR 1975			FISCAL YEAR 1976			FISCAL YEAR 1977		
	CLAIMABLE COSTS	NUMBER OF PUPILS	COST PER PUPIL	CLAIMABLE COSTS	NUMBER OF PUPILS	COST PER PUPIL	CLAIMABLE COSTS	NUMBER OF PUPILS	COST PER PUPIL
Educable mentally retarded	\$173,230	141	\$1,229	\$278,328	150	\$1,855	\$297,643	150	\$1,984
Extreme learning problems	230,635	1,279	180	266,925	1,280	209	316,763	1,280	247
Speech	92,801	519	179	108,643	520	209	114,531	520	220
Emotionally disturbed	-	-	-	-	-	-	-	-	-
Homebound	18,535	57	325	30,837	75	411	33,334	75	444
Other	44,189	277	-	33,332	150	-	36,986	150	-
TOTAL	\$559,390	2,273	\$ 246	\$718,065	2,175	\$ 330	\$799,257	2,175	\$ 367

B. COSTS FOR SELECTED COST CATEGORIES

CATEGORY	FISCAL YEARS		
	1975	1976	1977
Administrative salaries and benefits	\$29,641	\$61,842	\$65,737
Itinerant teacher travel cost per teacher	121	183	236
Special supplies and equipment cost per pupil	4.72	6.63	5.95
Transportation cost per pupil	96	144	144

C. COSTS AND DAILY CLASS HOURS PER TEACHER BY TYPE OF PROGRAM

TYPE OF PROGRAM	COSTS BY FISCAL YEAR			DAILY CLASS HOURS PER TEACHER (EST.)
	1975	1976	1977	
Special class	\$150,551	\$ 87,073	\$101,545	5
Resource room	54,604	164,894	184,193	5
Itinerant teacher	251,694	315,342	352,946	4.5
Home instruction	17,553	28,181	30,592	
Tuitioning	-	5,883	7,000	
School psychologists	40,147	22,678	23,544	
Pupil transportation	15,200	32,372	32,400	
Administration	29,641	61,842	65,737	
Other	-	-	1,300	
TOTAL	\$559,390	\$718,065	\$799,257	

D. SOURCE OF FUNDS

SOURCE	FISCAL YEAR 1975		FISCAL YEAR 1976		FISCAL YEAR 1977	
	AMOUNT	PERCENT ²	AMOUNT	PERCENT ²	AMOUNT	PERCENT ²
General district ¹	\$430,551	77.0	\$567,065	82.0	\$667,875	84.0
Federal grants	20,000	4.0	23,000	3.0	31,382	4.0
Tuition from other districts	-	-	-	-	-	-
SDE special education grants	108,839	19.0	108,000	15.0	100,000	12.0
Other	-	-	-	-	-	-
TOTAL	\$559,390	100.0	\$718,065	100.0	\$799,257	100.0

¹ Includes local and intermediate sources and SDE grants, excluding restricted grants-in-aid pertaining to the special education of handicapped children.

² Percentages may not total 100 due to rounding.

E. PUPILS AND TEACHERS BY TYPE OF HANDICAP

HANDICAP	FISCAL YEAR 1975			FISCAL YEAR 1976			FISCAL YEAR 1977		
	PUPILS	TEACHERS	PUPIL/TEACHER RATIO	PUPILS	TEACHERS	PUPIL/TEACHER RATIO	PUPILS	TEACHERS	PUPIL/TEACHER RATIO
Educable mentally retarded (ADM)	125	10.6	11.8	108	9	12.0	108	9	12.0
Extreme learning problems	1,279	16	79.9	1,280	16	80.0	1,280	16	80.0
Speech	519	7	74.1	520	7	74.3	520	7	74.3
Emotionally disturbed	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-

F. REGULAR PROGRAM DATA

ITEM	FISCAL YEARS		
	1975	1976	1977
Pupils (ADM)	13,050	13,737	13,737
Classroom teachers (PTE)	543.5	550.5	550.5
Teacher/pupil ratio	24.0	25.0	25.0
Net operating cost per pupil	\$1,217	\$1,403	\$1,512
Transportation cost per pupil	\$59	\$63	\$65
Instructional supplies and equipment cost per pupil	\$61	\$64	\$52

FINANCIAL AND STATISTICAL DATA
DAVID DOUGLAS 40
PROGRAMS FOR HANDICAPPED CHILDREN

A. COST BY TYPE OF HANDICAP

HANDICAP	FISCAL YEAR 1975			FISCAL YEAR 1976			FISCAL YEAR 1977		
	CLAIMABLE COSTS	NUMBER OF PUPILS	COST PER PUPIL	CLAIMABLE COSTS	NUMBER OF PUPILS	COST PER PUPIL	CLAIMABLE COSTS	NUMBER OF PUPILS	COST PER PUPIL
Educable mentally retarded	\$147,167	126	\$1,168	\$167,161	115	\$1,454	\$188,458	115	\$1,639
Extreme learning problems	-	-	-	-	-	-	-	-	-
Speech	62,059	260	239	73,176	220	333	70,613	220	321
Emotionally disturbed	69,845	30	2,328	88,366	36	2,455	102,581	36	2,849
Homebound	8,910	37	241	7,008	30	234	8,218	30	274
Other	30,813	7	-	45,923	-	-	43,178	-	-
TOTAL	\$318,794	460	\$ 693	\$381,634	401	\$ 952	\$413,058	401	\$1,030

B. COSTS FOR SELECTED COST CATEGORIES

CATEGORY	FISCAL YEARS		
	1975	1976	1977
Administrative salaries and benefits	\$29,325	\$36,703	\$39,122
Itinerant teacher travel cost per teacher	35	35	35
Special supplies and equipment cost per pupil	16.07	17.70	23.57
Transportation cost per pupil	93.08	218.63	220.83

C. COSTS AND DAILY CLASS HOURS PER TEACHER BY TYPE OF PROGRAM

TYPE OF PROGRAM	COSTS BY FISCAL YEAR			DAILY CLASS HOURS PER TEACHER (EST.)
	1975	1976	1977	
Special class	\$166,740	\$197,940	\$230,138	5
Resource room	-	-	-	-
Itinerant teacher	72,136	66,138	63,925	4.5
Home instruction	6,284	6,334	7,440	-
Tuitioning	4,707	8,000	4,320	-
School psychologists	17,695	20,021	21,095	-
Pupil transportation	21,904	46,298	47,018	-
Administration	29,325	36,703	39,122	-
Other	-	200	-	-
TOTAL	\$318,794	\$381,634	\$413,058	

D. SOURCE OF FUNDS

SOURCE	FISCAL YEAR 1975		FISCAL YEAR 1976		FISCAL YEAR 1977	
	AMOUNT	PERCENT ²	AMOUNT	PERCENT ²	AMOUNT	PERCENT ²
General district ¹	\$252,967	79.0	\$302,634	79.0	\$338,058	82.0
Federal grants	-	-	-	-	-	-
Tuition from other districts	-	-	-	-	-	-
SDE special education grants	65,827	21.0	79,000	21.0	75,000	18.0
Other	-	-	-	-	-	-
TOTAL	\$318,794	100.0	\$381,634	100.0	\$413,058	100.0

¹ Includes local and intermediate sources and SDE grants, excluding restricted grants-in-aid pertaining to the special education of handicapped children.

² Percentages may not total 100 due to rounding.

E. PUPILS AND TEACHERS BY TYPE OF HANDICAP

HANDICAP	FISCAL YEAR 1975			FISCAL YEAR 1976			FISCAL YEAR 1977		
	PUPILS	TEACHERS	PUPIL/TEACHER RATIO	PUPILS	TEACHERS	PUPIL/TEACHER RATIO	PUPILS	TEACHERS	PUPIL/TEACHER RATIO
Educable mentally retarded (ADM)	101.0	9	11.2	92.2	8	11.5	92.2	8	11.5
Extreme learning problems	-	-	-	-	-	-	-	-	-
Speech	260	4	65.0	220	4	55.0	220	4	55.0
Emotionally disturbed ^a	21.7	4	5.4	26.0	4	6.5	26.0	4	6.5
Other	-	-	-	-	-	-	-	-	-

F. REGULAR PROGRAM DATA

ITEM	FISCAL YEARS		
	1975	1976	1977
Pupils (ADM)	7,414.8	7,644.8	7,486
Classroom teachers (PTE)	362.6	357.7	357.0
Teacher/pupil ratio	20.4	21.4	21.0
Net operating cost per pupil	\$1,327	\$1,393	\$1,509
Transportation cost per pupil	\$41.26	\$48.50	\$54.79
Instructional supplies and equipment cost per pupil	\$38.16	\$41.01	\$42.90

FINANCIAL AND STATISTICAL DATA
CORVALLIS 509J
PROGRAMS FOR HANDICAPPED CHILDREN

A. COST BY TYPE OF HANDICAP

HANDICAP	FISCAL YEAR 1975			FISCAL YEAR 1976			FISCAL YEAR 1977		
	CLAIMABLE COSTS	NUMBER OF PUPILS	COST PER PUPIL	CLAIMABLE COSTS	NUMBER OF PUPILS	COST PER PUPIL	CLAIMABLE COSTS	NUMBER OF PUPILS	COST PER PUPIL
Educable mentally retarded	\$102,682	55	\$1,867	\$123,158	44	\$2,799	\$130,220	44	\$2,960
Extreme learning problems	79,259	67	1,183	93,522	76	1,230	100,996	76	1,329
Speech	55,998	181	309	62,939	172	366	68,600	172	399
Emotionally disturbed	81,751	28	2,920	95,425	22	4,338	103,181	22	4,690
Homebound	6,030	14	431	11,973	14	855	12,847	14	918
Other	16,850	125	125	20,509	138	149	28,677	138	208
TOTAL	\$342,570	480	\$ 714	\$407,526	466	\$ 874	\$444,521	466	\$ 954

B. COSTS FOR SELECTED COST CATEGORIES

CATEGORY	FISCAL YEARS		
	1975	1976	1977
Administrative salaries and benefits	\$38,110	\$46,570	\$50,296
Itinerant teacher travel cost per teacher	150	231	231
Special supplies and equipment cost per pupil	9.44	17.77	15.26
Transportation cost per pupil	310	499	208

C. COSTS AND DAILY CLASS HOURS PER TEACHER BY TYPE OF PROGRAM

TYPE OF PROGRAM	COSTS BY FISCAL YEAR			DAILY CLASS HOURS PER TEACHER (EST.)
	1975	1976	1977	
Special class	\$134,621	\$137,586	\$166,957	5
Resource room	-	-	-	-
Itinerant teacher	118,905	138,690	150,498	3
Home instruction	4,764	9,950	10,686	N/A
Tuitioning	-	-	-	-
School psychologists	20,405	21,800	23,544	N/A
Pupil transportation	25,765	32,930	42,540	N/A
Administration	38,110	46,570	50,296	N/A
Other	-	-	-	N/A
TOTAL	\$342,570	\$407,526	\$444,521	

D. SOURCE OF FUNDS

SOURCE	FISCAL YEAR 1975		FISCAL YEAR 1976		FISCAL YEAR 1977	
	AMOUNT	PERCENT ²	AMOUNT	PERCENT ²	AMOUNT	PERCENT ²
General district ¹	\$270,302	78.9	\$352,646	86.5	\$373,771	84.1
Federal grants	-	-	-	-	-	-
Tuition from other districts	10,464	3.1	-	-	-	-
SDE special education grants	61,784	18.0	54,880	13.5	70,750	15.9
Other	-	-	-	-	-	-
TOTAL	\$342,570	100.0	\$407,526	100.0	\$444,521	100.0

¹ Includes local and intermediate sources and SDE grants, excluding restricted grants-in-aid pertaining to the special education of handicapped children.

² Percentages may not total 100 due to rounding.

E. PUPILS AND TEACHERS BY TYPE OF HANDICAP

HANDICAP	FISCAL YEAR 1975			FISCAL YEAR 1976			FISCAL YEAR 1977		
	PUPILS	TEACHERS	PUPIL/TEACHER RATIO	PUPILS	TEACHERS	PUPIL/TEACHER RATIO	PUPILS	TEACHERS	PUPIL/TEACHER RATIO
Educable mentally retarded (ADM)	49.5	4	12.4	39.6	4	9.9	39.6	4	9.9
Extreme learning problems	67	3	22.3	76	4	19.0	76	4	19.0
Speech	181	3	60.3	172	3	57.3	172	3	57.3
Emotionally disturbed ^a	19.9	4	5.0	15.6	4	3.9	15.6	4	3.9
Other	135	.75	180.0	138	.75	184.0	138	.75	184.0

F. REGULAR PROGRAM DATA

ITEM	FISCAL YEARS		
	1975	1976	1977
Pupils (ADM)	7,670	7,555	7,452
Classroom teachers (FTE)	358	356	352
Teacher/pupil ratio	21.4	21.2	21.2
Net operating cost per pupil	\$1,372	\$1,543	\$1,554
Transportation cost per pupil	\$46.70	\$58.40	\$65.80
Instructional supplies and equipment cost per pupil	\$44.34	\$50.35	\$53.05

^a ADM.

FINANCIAL AND STATISTICAL DATA
LAKE OSWEGO 7
PROGRAMS FOR HANDICAPPED CHILDREN

A. COST BY TYPE OF HANDICAP

HANDICAP	FISCAL YEAR 1975			FISCAL YEAR 1976			FISCAL YEAR 1977		
	CLAIMABLE COSTS	NUMBER OF PUPILS	COST PER PUPIL	CLAIMABLE COSTS	NUMBER OF PUPILS	COST PER PUPIL	CLAIMABLE COSTS	NUMBER OF PUPILS	COST PER PUPIL
Educable mentally retarded	\$ 82,062	51	\$1,609		41	\$2,397	\$ 96,111	41	\$2,346
Extreme learning problems	140,812	681	207	164,110	587	280	187,602	587	320
Speech	40,442	179	226	44,670	121	369	41,938	121	346
Emotionally disturbed	41,827	140	299	58,567	152	385	63,036	152	415
Homebound	2,433	6	406	4,294	6	716	4,502	6	750
Other	2,585	6	431	7,741	6	1,290	8,525	6	1,421
TOTAL	\$310,161	1,063	\$ 292	\$377,653	913	\$ 414	\$401,777	913	\$ 440

B. COSTS FOR SELECTED COST CATEGORIES

CATEGORY	FISCAL YEARS		
	1975	1976	1977
Administrative salaries and benefits	\$25,630	\$39,347	\$42,298
Itinerant teacher travel cost per teacher	-	-	-
Special supplies and equipment cost per pupil	3.02	5.34	6.82
Transportation cost per pupil	156	553	608

C. COSTS AND DAILY CLASS HOURS PER TEACHER BY TYPE OF PROGRAM

TYPE OF PROGRAM	COSTS BY FISCAL YEAR			DAILY CLASS HOURS PER TEACHER (EST.)
	1975	1976	1977	
Special class	-	-	-	-
Resource room ²	\$227,746	\$243,843	\$257,390	5
Itinerant teacher	-	-	-	-
Home instruction	2,232	3,947	4,028	N/A
Tuitioning	-	-	-	-
School psychologists	45,668	64,638	69,486	N/A
Pupil transportation	8,885	23,978	28,575	N/A
Administration	25,630	39,347	42,298	N/A
Other	-	-	-	-
TOTAL	\$310,161	\$377,653	\$401,777	

D. SOURCE OF FUNDS

SOURCE	FISCAL YEAR 1975		FISCAL YEAR 1976		FISCAL YEAR 1977	
	AMOUNT	PERCENT ²	AMOUNT	PERCENT ²	AMOUNT	PERCENT ²
General district ¹	\$250,234	80.7	\$316,153	83.7	\$286,946	71.4
Federal grants	-	-	-	-	-	-
Tuition from other districts	-	-	-	-	-	-
SDE special education grants	59,767	19.3	61,500	16.3	114,829	28.6
Other	-	-	-	-	-	-
TOTAL	\$310,161	100.0	\$377,653	100.0	\$401,777	100.0

¹ Includes local and intermediate sources and SDE grants, excluding restricted grants-in-aid pertaining to the special education of handicapped children.

² Percentages may not total 100 due to rounding.

E. PUPILS AND TEACHERS BY TYPE OF HANDICAP

HANDICAP	FISCAL YEAR 1975			FISCAL YEAR 1976			FISCAL YEAR 1977		
	PUPILS	TEACHERS	PUPIL/TEACHER RATIO	PUPILS	TEACHERS	PUPIL/TEACHER RATIO	PUPILS	TEACHERS	PUPIL/TEACHER RATIO
Educable mentally retarded (ADM)	48.3	4	12.1	38.8	4	9.7	38.8	3.5	11.1
Extreme learning problems	681	8	85.1	587	8	73.4	587	8.5	69.0
Speech	179	2	89.5	121	2	60.5	121	2	60.5
Emotionally disturbed ^b	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-

F. REGULAR PROGRAM DATA

ITEM	FISCAL YEARS		
	1975	1976	1977
Pupils (ADM)	5,714	6,685	6,685
Classroom teachers (FTE)	268	281	261
Teacher/pupil ratio	25.0	23.8	23.6
Net operating cost per pupil	\$1,110	\$1,275	\$1,321
Transportation cost per pupil	\$42	\$44	\$51
Instructional supplies and equipment cost per pupil	\$36.44	\$41.80	\$52.74

² Includes integrated classes.

^b ERIC Full Text Provided by ERIC
rs assigned to program.

FINANCIAL AND STATISTICAL DATA
BEND 1
PROGRAMS FOR HANDICAPPED CHILDREN

A. COST BY TYPE OF HANDICAP

HANDICAP	FISCAL YEAR 1975			FISCAL YEAR 1976			FISCAL YEAR 1977		
	CLAIMABLE COSTS	NUMBER OF PUPILS	COST PER PUPIL	CLAIMABLE COSTS	NUMBER OF PUPILS	COST PER PUPIL	CLAIMABLE COSTS	NUMBER OF PUPILS	COST PER PUPIL
Educable mentally retarded	\$ 84,354	63	\$1,339	\$ 94,791	60	\$1,580	\$104,365	63	\$1,656
Extreme learning problems	101,024	299	338	124,086	214	580	132,397	225	588
Speech	71,468	221	323	82,187	202	407	87,988	212	415
Emotionally disturbed	41,508	60	692	48,116	40	1,203	50,636	42	1,206
Homebound	5,681	15	379	10,791	40	270	13,365	42	318
Other	-	-	-	324	3	175	-	-	-
TOTAL	\$304,035	658	\$ 462	\$360,495	559	\$ 645	\$388,751	584	\$ 666

B. COSTS FOR SELECTED COST CATEGORIES

CATEGORY	FISCAL YEARS		
	1975	1976	1977
Administrative salaries and benefits	\$28,875	\$23,306	\$25,170
Itinerant teacher travel cost per teacher	-	347	219
Special supplies and equipment cost per pupil	1.15	9.44	8.51
Transportation cost per pupil	101	47	44

C. COSTS AND DAILY CLASS HOURS PER TEACHER BY TYPE OF PROGRAM

TYPE OF PROGRAM	COSTS BY FISCAL YEAR			DAILY CLASS HOURS PER TEACHER (EST.)
	1975	1976	1977	
Special class	\$ 64,971	\$ 85,855	\$ 94,814	5
Resource room	128,987	161,073	171,163	5
Itinerant teacher	64,682	76,869	82,294	4
Home instruction	5,140	10,092	12,510	N/A
Tuitioning	-	-	-	-
School psychologists	-	-	-	-
Pupil transportation	6,380	2,800	2,800	N/A
Administration	28,875	23,306	25,170	N/A
Other	-	500	-	N/A
TOTAL	\$304,035	\$360,495	\$388,751	

D. SOURCE OF FUNDS

SOURCE	FISCAL YEAR 1975		FISCAL YEAR 1976		FISCAL YEAR 1977	
	AMOUNT	PERCENT ²	AMOUNT	PERCENT ²	AMOUNT	PERCENT ²
General district ¹	\$251,648	82.8	\$304,495	84.5	\$328,251	84.4
Federal grants	-	-	-	-	-	-
Tuition from other districts	-	-	-	-	-	-
SDE special education grants	\$2,387	17.2	\$6,000	15.5	\$60,500	15.6
Other	-	-	-	-	-	-
TOTAL	\$304,035	100.0	\$360,495	100.0	\$388,751	100.0

¹ Includes local and intermediate sources and SDE grants, excluding restricted grants-in-aid pertaining to the special education of handicapped children.

² Percentages may not total 100 due to rounding.

E. PUPILS AND TEACHERS BY TYPE OF HANDICAP

HANDICAP	FISCAL YEAR 1975			FISCAL YEAR 1976			FISCAL YEAR 1977		
	PUPILS	TEACHERS	PUPIL/TEACHER RATIO	PUPILS	TEACHERS	PUPIL/TEACHER RATIO	PUPILS	TEACHERS	PUPIL/TEACHER RATIO
Educable mentally retarded (ADM)	57.1	4	14.3	54	4	13.5	54	4	13.5
Extreme learning problems	299	5	59.8	214	5	42.8	225	5	45.0
Speech	221	4	55.2	202	4	50.5	212	4	53.0
Emotionally disturbed	60	1.5	40.0	40	1.5	26.7	42	1.5	28.0
Other	-	-	-	-	-	-	-	-	-

F. REGULAR PROGRAM DATA

ITEM	FISCAL YEARS		
	1975	1976	1977
Pupils (ADM)	5,695	5,746	5,796
Classroom teachers (FTE)	238	290	290
Teacher/pupil ratio	23.9	19.8	20.0
Net operating cost per pupil	\$1,160	\$1.21	\$1,582
Transportation cost per pupil	\$49	\$72	\$77
Instructional supplies and equipment cost per pupil	\$49.36	\$63.09	\$68.70

FINANCIAL AND STATISTICAL DATA
LINCOLN COUNTY UNIT
PROGRAMS FOR HANDICAPPED CHILDREN

A. COST BY TYPE OF HANDICAP

HANDICAP	FISCAL YEAR 1975			FISCAL YEAR 1976			FISCAL YEAR 1977		
	CLAIMABLE COSTS	NUMBER OF PUPILS	COST PER PUPIL	CLAIMABLE COSTS	NUMBER OF PUPILS	COST PER PUPIL	CLAIMABLE COSTS	NUMBER OF PUPILS	COST PER PUPIL
Educable mentally retarded	\$ 94,126	45	\$2,092	\$112,804	45	\$2,507	\$121,369	45	\$2,697
Extreme learning problems	91,335	217	421	116,909	217	548	132,493	217	610
Speech	87,887	280	314	53,943	280	193	48,104	280	172
Emotionally disturbed	-	-	-	13,517	100	439 ^a	36,263	100	363
Homebound	5,882	20	294	4,322	20	216	4,083	20	204
Other	-	-	-	-	-	-	-	-	-
TOTAL	\$279,230	562	\$ 497	\$303,495	662	\$ 504^a	\$342,312	662	\$ 516

B. COSTS FOR SELECTED COST CATEGORIES

CATEGORY	FISCAL YEARS		
	1975	1976	1977
Administrative salaries and benefits	\$22,564	\$22,372	\$23,523
Itinerant teacher travel cost per teacher	\$396	\$537	\$ ^b
Special supplies and equipment cost per pupil	\$5.12	9.36	\$4.61
Transportation cost per pupil	\$47	\$95	^b

C. COSTS AND DAILY CLASS HOURS PER TEACHER BY TYPE OF PROGRAM

TYPE OF PROGRAM	COSTS BY FISCAL YEAR			DAILY CLASS HOURS PER TEACHER (EST.)
	1975	1976	1977	
Special class	\$ 84,397	\$100,224	\$113,029	5
Resource room	83,948	110,144	123,388	3
Itinerant teacher	80,779	62,487	78,569	4
Home instruction	5,405	4,003	3,803	N/A
Tuitioning	-	-	-	-
School psychologists	-	-	-	-
Pupil transportation	2,117	4,285	-	-
Administration	22,584	22,372	23,523	N/A
Other	-	-	-	-
TOTAL	\$279,230	\$303,495	\$342,312	

D. SOURCE OF FUNDS

SOURCE	FISCAL YEAR 1975		FISCAL YEAR 1976		FISCAL YEAR 1977	
	AMOUNT	PERCENT ²	AMOUNT	PERCENT ²	AMOUNT	PERCENT ²
General district ¹	\$228,176	81.7	\$260,495	85.8	\$299,312	87.4
Federal grants	-	-	-	-	-	-
Tuition from other districts	-	-	-	-	-	-
SDE special education grants	51,054	18.3	43,000	14.2	43,000	12.6
Other	-	-	-	-	-	-
TOTAL	\$279,230	100.0	\$303,495	100.0	\$342,312	100.0

¹ Includes local and intermediate sources and SDE grants, excluding restricted grants-in-aid pertaining to the special education of handicapped children.

² Percentages may not total 100 due to rounding.

E. PUPILS AND TEACHERS BY TYPE OF HANDICAP

HANDICAP	FISCAL YEAR 1975			FISCAL YEAR 1976			FISCAL YEAR 1977		
	PUPILS	TEACHERS	PUPIL/TEACHER RATIO	PUPILS	TEACHERS	PUPIL/TEACHER RATIO	PUPILS	TEACHERS	PUPIL/TEACHER RATIO
Educable mentally retarded (ADM)	40	6	6.7	40	6	6.7	40	6	6.7
Extreme learning problems	217	6	36.2	217	7.1	30.6	217	7.1	30.6
Speech	280	4.1	68.3	280	3.1	90.3	280	3.1	90.3
Emotionally disturbed	-	-	-	100	2	50.0	100	2	50.0
Other	-	-	-	-	-	-	-	-	-

F. REGULAR PROGRAM DATA

ITEM	FISCAL YEARS		
	1975	1976	1977
Pupils (ADM)	5,075	5,024	4,951
Classroom teachers (FTE)	250	262	258
Teacher/pupil ratio	20.3	19.2	19.2
Net operating cost per pupil	\$1,413	\$1,553	\$1,687
Transportation cost per pupil	\$85	\$120	\$140
Instructional supplies and equipment cost per pupil	\$85.54	\$85.52	\$88.03

^a Includes nonclaimable federal funding - \$30,400.

FINANCIAL AND STATISTICAL DATA
PARKROSE 3
PROGRAMS FOR HANDICAPPED CHILDREN

A. COST BY TYPE OF HANDICAP

HANDICAP	FISCAL YEAR 1975			FISCAL YEAR 1976			FISCAL YEAR 1977		
	CLAIMABLE COSTS	NUMBER OF PUPILS	COST PER PUPIL	CLAIMABLE COSTS	NUMBER OF PUPILS	COST PER PUPIL	CLAIMABLE COSTS	NUMBER OF PUPILS	COST PER PUPIL
Educable mentally retarded	\$ 70,269	60	\$1,171	\$ 83,948	59	\$1,423	\$100,734	60	\$1,679
Extreme learning problems	44,986	118	381	70,343	169	416	72,943	169	432
Speech	40,158	264	152	47,264	212	223	76,049	280	272
Emotionally disturbed	95,804	55	1,742	122,517	56	2,188	138,790	60	2,313
Homebound	4,660	12	388	3,733	12	311	3,694	12	308
Other	12,574	N/A	N/A	12,087	N/A	N/A	12,174	N/A	N/A
TOTAL	\$268,451	508	\$527	\$339,892	508	\$669	\$404,384	581	\$696

B. COSTS FOR SELECTED COST CATEGORIES

CATEGORY	FISCAL YEARS		
	1975	1976	1977
Administrative salaries and benefits	\$32,110	\$37,513	\$40,870
Itinerant teacher travel cost per teacher	110	118	89
Special supplies and equipment cost per pupil	12.14	16.64	20.99
Transportation cost per pupil	53	104	100

C. COSTS AND DAILY CLASS HOURS PER TEACHER BY TYPE OF PROGRAM

TYPE OF PROGRAM	COSTS BY FISCAL YEAR			DAILY CLASS HOURS PER TEACHER (EST.)
	1975	1976	1977	
Special class	\$115,902	\$141,353	\$126,569	5
Resource room	24,267	30,385	76,806	5
Itinerant teacher	74,960	104,627	133,934	4.3
Home instruction	4,103	3,321	3,321	N/A
Tuitioning	-	-	-	N/A
School psychologists	-	-	-	N/A
Pupil transportation	6,039	11,940	11,940	N/A
Administration	32,110	37,513	10,870	N/A
Other	11,070	10,753	10,944	N/A
TOTAL	\$268,451	\$339,892	\$404,384	N/A

D. SOURCE OF FUNDS

SOURCE	FISCAL YEAR 1975		FISCAL YEAR 1976		FISCAL YEAR 1977	
	AMOUNT	PERCENT ²	AMOUNT	PERCENT ²	AMOUNT	PERCENT ²
General district ¹	\$213,464	80	\$284,892	84	\$347,384	86
Federal grants	-	-	-	-	-	-
Tuition from other districts	-	-	-	-	-	-
SDE special education grants	54,987	20	55,000	16	57,000	14
Other	-	-	-	-	-	-
TOTAL	\$268,451	100	\$339,892	100	\$404,384	100

¹ Includes local and intermediate sources and SDE grants, excluding restricted grants-in-aid pertaining to the special education of handicapped children.

² Percentages may not total 100 due to rounding.

E. PUPILS AND TEACHERS BY TYPE OF HANDICAP

HANDICAP	FISCAL YEAR 1975			FISCAL YEAR 1976			FISCAL YEAR 1977		
	PUPILS	TEACHERS	PUPIL/TEACHER RATIO	PUPILS	TEACHERS	PUPIL/TEACHER RATIO	PUPILS	TEACHERS	PUPIL/TEACHER RATIO
Educable mentally retarded (ADM)	60	4	15.0	59	4	14.8	60	4	15.0
Extreme learning problems	118	2.5	47.2	169	3.5	48.3	169	3.5	48.3
Speech	264	3	88.0	212	3	70.7	280	4	70.0
Emotionally disturbed	55	6	9.2	56	6	9.3	60	6	10.0
Other									

F. REGULAR PROGRAM DATA

ITEM	FISCAL YEARS		
	1975	1976	1977
Pupils (ADM)	5,105	4,895	4,645
Classroom teachers (FTE)	209.3	224.2	217.5
Teacher/pupil ratio	24.4	21.8	21.4
Net operating cost per pupil	\$1,190	\$1,401	\$1,554
Transportation cost per pupil	\$22.42	\$29.31	\$41.57
Instructional supplies and equipment cost per pupil	\$49.31	\$52.39	\$56.43

FINANCIAL AND STATISTICAL DATA
REYNOLDS 7
PROGRAMS FOR HANDICAPPED CHILDREN

A. COST BY TYPE OF HANDICAP

HANDICAP	FISCAL YEAR 1975			FISCAL YEAR 1976			FISCAL YEAR 1977		
	CLAIMABLE COSTS	NUMBER OF PUPILS	COST PER PUPIL	CLAIMABLE COSTS	NUMBER OF PUPILS	COST PER PUPIL	CLAIMABLE COSTS	NUMBER OF PUPILS	COST PER PUPIL
Educable mentally retarded	\$ 64,215	60	\$1,070	\$ 87,669	68	\$1,289	\$ 90,952	68	\$1,337
Extreme learning problems	117,843	467	252	141,434	426	332	155,342	426	365
Speech	27,552	288	96	45,124	240	188	61,974	240	258
Emotionally disturbed	33,738	27	1,250	44,376	30	1,479	45,741	30	1,525
Homebound	2,389	11	217	7,948	9	883	3,389	9	377
Other	23,513	-	-	48,708	-	-	56,105	-	-
TOTAL	\$269,252	853	\$ 316	\$375,259	773	\$ 485	\$413,543	773	\$ 535

B. COSTS FOR SELECTED COST CATEGORIES

CATEGORY	FISCAL YEARS		
	1975	1976	1977
Administrative salaries and benefits	\$31,771	\$35,303	\$38,970
Itinerant teacher travel cost per teacher	211	212	212
Special supplies and equipment cost per pupil	7.48	16.05	16.46
Transportation cost per pupil	75	92	92

C. COSTS AND DAILY CLASS HOURS PER TEACHER BY TYPE OF PROGRAM

TYPE OF PROGRAM	COSTS BY FISCAL YEAR			DAILY CLASS HOURS PER TEACHER (EST.)
	1975	1976	1977	
Special class	\$105,054	\$135,977	\$143,326	5
Resource room	-	13,483	14,776	5
Itinerant teacher	101,104	127,170	150,583	4
Home instruction	2,107	7,200	3,070	-
Tuitioning	4,001	4,000	7,000	-
School psychologists	15,540	38,926	41,818	-
Pupil transportation	8,475	12,000	12,000	-
Administration	31,772	35,303	38,970	-
Other	1,200	1,200	2,000	-
TOTAL	\$269,252	\$375,259	\$413,543	

D. SOURCE OF FUNDS

SOURCE	FISCAL YEAR 1975		FISCAL YEAR 1976		FISCAL YEAR 1977	
	AMOUNT	PERCENT ²	AMOUNT	PERCENT ²	AMOUNT	PERCENT ²
General district ¹	\$231,512	86.0	\$342,459	91.0	\$299,243	72.0
Federal grants	-	-	-	-	-	-
Tuition from other districts	-	-	-	-	-	-
SDE special education grants	37,690	14.0	32,800	9.0	114,300	28.0
Other	-	-	-	-	-	-
TOTAL	\$269,252	100.0	\$375,259	100.0	\$413,543	100.0

¹ Includes local and intermediate sources and SDE grants excluding restricted grants-in-aid pertaining to the special education of handicapped children.

² Percentages may not total 100 due to rounding.

E. PUPILS AND TEACHERS BY TYPE OF HANDICAP

HANDICAP	FISCAL YEAR 1975			FISCAL YEAR 1976			FISCAL YEAR 1977		
	PUPILS	TEACHERS	PUPIL/TEACHER RATIO	PUPILS	TEACHERS	PUPIL/TEACHER RATIO	PUPILS	TEACHERS	PUPIL/TEACHER RATIO
Educable mentally retarded (ADM)	60	4	15.0	68	5	13.6	68	5	13.6
Extreme learning problems	467	7	66.7	426	8	53.3	426	8	53.3
Speech	288	3	144.0	240	3	80.0	240	3	80.0
Emotionally disturbed	27	2	13.5	30	2	15.0	30	2	15.0
Other	-	-	-	-	-	-	-	-	-

F. REGULAR PROGRAM DATA

ITEM	FISCAL YEARS		
	1975	1976	1977
Pupils (ADM)	5,623	6,113	5,989
Classroom teachers (PTE)	305	320	315
Teacher/pupil ratio	18.4	19.3	19.0
Net operating cost per pupil	\$1,200	\$1,227	\$1,415
Transportation cost per pupil	\$50	\$50	\$64
Instructional supplies and equipment cost per pupil	\$50	\$53	\$53

FINANCIAL AND STATISTICAL DATA
SOUTH LANE 45J3
PROGRAMS FOR HANDICAPPED CHILDREN

A. COST BY TYPE OF HANDICAP

HANDICAP	FISCAL YEAR 1975			FISCAL YEAR 1976			FISCAL YEAR 1977		
	CLAIMABLE COSTS	NUMBER OF PUPILS	COST PER PUPIL	CLAIMABLE COSTS	NUMBER OF PUPILS	COST PER PUPIL	CLAIMABLE COSTS	NUMBER OF PUPILS	COST PER PUPIL
Educable mentally retarded	\$ 52,849	74	\$ 714	\$ 80,584	60	\$ 1,343	\$ 81,499	60	\$ 1,358
Extreme learning problems	44,772	64	700	49,830	75	664	81,044	75	1,080
Speech	15,905	53	300	17,917	50	358	17,343	50	347
Emotionally disturbed	10,640	9	1,182	18,998	5	3,800	12,222	5	2,444
Homebound	3,393	7	485	3,821	7	546	4,079	7	583
Other	1,071	-	-	1,198	-	-	1,269	-	-
TOTAL	\$128,630	207	\$ 621	\$172,348	197	\$ 875	\$197,424	197	\$1,002

B. COSTS FOR SELECTED COST CATEGORIES

CATEGORY	FISCAL YEARS		
	1975	1976	1977
Administrative salaries and benefits	\$13,924	\$15,570	\$16,498
Itinerant teacher travel cost per teacher	75	89	108
Special supplies and equipment - cost per pupil	12.03	22.58	16.50
Transportation cost per pupil	29	\$51	50

C. COSTS AND DAILY CLASS HOURS PER TEACHER BY TYPE OF PROGRAM

TYPE OF PROGRAM	COSTS BY FISCAL YEAR			DAILY CLASS HOURS PER TEACHER (EST.)
	1975	1976	1977	
Special class	\$ 57,084	\$ 91,922	\$ 85,675	5
Resource room	38,345	42,644	73,429	5
Itinerant teacher	14,834	16,719	16,074	4
Home instruction	2,322	2,623	2,778	N/A
Tuitioning	-	-	-	-
School psychologists	-	-	-	-
Pupil transportation	2,121	2,870	2,970	N/A
Administration	13,924	15,570	16,498	N/A
Other	-	-	-	-
TOTAL	\$128,630	\$172,348	\$197,424	

D. SOURCE OF FUNDS

SOURCE	FISCAL YEAR 1975		FISCAL YEAR 1976		FISCAL YEAR 1977	
	AMOUNT	PERCENT ²	AMOUNT	PERCENT ²	AMOUNT	PERCENT ²
General district ¹	\$ 96,618	75.1	\$142,448	82.6	\$166,524	84.3
Federal grants	-	-	-	-	-	-
Tuition from other districts	1,000	.8	-	-	-	-
SDE special education grants	31,012	24.1	29,900	17.4	30,900	15.7
Other	-	-	-	-	-	-
TOTAL	\$128,630	100.0	\$172,348	100.0	\$197,424	100.0

¹ Includes local and intermediate sources and SDE grants, excluding restricted grants-in-aid pertaining to the special education of handicapped children.

² Percentages may not total 100 due to rounding.

E. PUPILS AND TEACHERS BY TYPE OF HANDICAP

HANDICAP	FISCAL YEAR 1975			FISCAL YEAR 1976			FISCAL YEAR 1977		
	PUPILS	TEACHERS	PUPIL/TEACHER RATIO	PUPILS	TEACHERS	PUPIL/TEACHER RATIO	PUPILS	TEACHERS	PUPIL/TEACHER RATIO
Educable mentally retarded (ADM)	69	5	13.8	56	5	11.2	56	5	11.2
Extreme learning problems	64	3	21.3	75	3.5	21.4	75	3.5	21.4
Speech	53	1	53.0	50	1	50.0	50	1	50.0
Emotionally disturbed ^a	8	1	8.0	5	.5	10.0	5	.5	10.0
Other	-	-	-	-	-	-	-	-	-

F. REGULAR PROGRAM DATA

ITEM	FISCAL YEARS		
	1975	1976	1977
Pupils (ADM)	3,459	3,334	3,214
Classroom teachers (FTE)	147	133	130
Teacher/pupil ratio	23.5	25.1	24.7
Net operating cost per pupil	\$1,076	\$1,297	\$1,424
Transportation cost per pupil	\$77	\$94	\$100
Instructional supplies and equipment cost per pupil	\$52.30	\$61.57	\$63.85

^a ADM.

FINANCIAL AND STATISTICAL DATA
HOOD RIVER 1
PROGRAMS FOR HANDICAPPED CHILDREN

A. COST BY TYPE OF HANDICAP							B. COSTS FOR SELECTED COST CATEGORIES			
COST PER PUPIL	FISCAL YEAR 1976			FISCAL YEAR 1977			CATEGORY	FISCAL YEARS		
	CLAIMABLE COSTS	NUMBER OF PUPILS	COST PER PUPIL	CLAIMABLE COSTS	NUMBER OF PUPILS	COST PER PUPIL		1975	1976	1977
\$1,257	\$61,887	41	\$1,509	\$66,863	41	\$1,631	Administrative salaries and benefits	\$ 826	\$1,044	\$1,115
-	-	-	-	-	-	-	Itinerant teacher travel cost per teacher	382	400	480
111	14,533	61	238	14,898	61	244	Special supplies and equipment cost per pupil	17.15	20.95	18.39
-	-	-	-	-	-	-	Transportation cost per pupil	221	248	294
294	712	3	237	1,022	10	102				
-	-	-	-	-	-	-				
\$ 440	\$77,132	105	735	\$82,783	112	\$ 739				

C. COST BY TYPE OF PROGRAM							D. SOURCE OF FUNDS						
PROGRAM	DAILY CLASS HOURS PER TEACHER (EST.)		SOURCE	FISCAL YEAR 1975		FISCAL YEAR 1976	FISCAL YEAR 1977	AMOUNT	PERCENT ²	AMOUNT	PERCENT ²	AMOUNT	PERCENT ²
	1977	1976		AMOUNT	PERCENT ²	AMOUNT	PERCENT ²						
\$53,917	5	-	General district ¹	\$45,462	71.7	\$65,132	84.4	\$70,783	85.5				
-	-	-	Federal grants	-	-	-	-	-	-	-	-	-	-
14,464	4	-	Tuition from other districts	-	-	-	-	-	-	-	-	-	-
1,009	N/A	-	SDE special education grants	17,937	28.3	12,000	15.6	12,000	14.5				
-	-	-	Other	-	-	-	-	-	-	-	-	-	-
240	N/A	-	TOTAL	\$63,399	100.0	\$77,132	100.0	\$82,783	100.0				
12,038	N/A	-											
1,115	N/A	-											
-	-	-											
\$82,783	-	-											

E. COST BY TYPE OF HANDICAP							F. REGULAR PROGRAM DATA			
PUPILS	FISCAL YEAR 1976			FISCAL YEAR 1977			ITEM	FISCAL YEARS		
	TEACHERS	RATIO	PUPILS	TEACHERS	RATIO			1975	1976	1977
40	3.4	11.8	40	3.4	11.8		Pupils (ADM)	3,161	3,095	3,095
-	-	-	-	-	-		Classroom teachers (FTE)	148	154	154
61	1	61	61	1	61		Teacher/pupil ratio	21.4	20.1	20.1
-	-	-	-	-	-		Net operating cost per pupil	\$1,233	\$1,433	\$1,542
-	-	-	-	-	-		Transportation cost per pupil	\$84	\$109	\$129
-	-	-	-	-	-		Instructional supplies and equipment cost per pupil	\$48.56	\$53.42	\$52.29

FINANCIAL AND STATISTICAL DATA
McMINNVILLE 40
PROGRAMS FOR HANDICAPPED CHILDREN

A. COST BY TYPE OF HANDICAP

HANDICAP	FISCAL YEAR 1975			FISCAL YEAR 1976			FISCAL YEAR 1977		
	CLAIMABLE COSTS	NUMBER OF PUPILS	COST PER PUPIL	CLAIMABLE COSTS	NUMBER OF PUPILS	COST PER PUPIL	CLAIMABLE COSTS	NUMBER OF PUPILS	COST PER PUPIL
Educable mentally retarded	\$ 1,341	-	-	\$ 1,880	-	-	\$ 2,138	-	-
Extreme learning problems	18,655	76	\$245	19,973	51	\$392	21,532	51	\$422
Speech	26,673	27	988	27,019	35	772	28,874	35	825
Emotionally disturbed	-	-	-	19,421	37	525	20,317	37	549
Homebound	5,916	13	455	4,709	20	235	5,314	20	266
Other	1,227	1	-	1,129	5	-	1,130	5	-
TOTAL	\$54,412	117	\$465	\$74,131	148	\$501	\$79,305	148	\$536

B. COSTS FOR SELECTED COST CATEGORIES

CATEGORY	FISCAL YEARS		
	1975	1976	1977
Administrative salaries and benefits	\$18,930	\$21,634	\$23,148
Itinerant teacher travel cost per teacher	230	203	187
Special supplies and equipment cost per pupil	19.36	24.22	26.37
Transportation cost per pupil	3	3	3

C. COSTS AND DAILY CLASS HOURS PER TEACHER BY TYPE OF PROGRAM

TYPE OF PROGRAM	COSTS BY FISCAL YEAR			DAILY CLASS HOURS PER TEACHER (EST.)
	1975	1976	1977	
Special class	-	-	-	
Resource room	-	-	-	
Itinerant teacher	\$29,473	\$46,727	\$49,776	4
Home instruction	3,768	2,784	3,078	
Tuitioning	-	-	-	
School psychologists	-	-	-	
Pupil transportation	175	456	456	
Administration	18,930	21,634	23,148	
Other	2,066	2,530	2,847	
TOTAL	\$54,412	\$74,131	\$79,305	

D. SOURCE OF FUNDS

SOURCE	FISCAL YEAR 1975		FISCAL YEAR 1976		FISCAL YEAR 1977	
	AMOUNT	PERCENT ²	AMOUNT	PERCENT ²	AMOUNT	PERCENT ²
General district ¹	\$45,669	84	\$69,131	93	\$60,305	76
Federal grants	-	-	-	-	-	-
Tuition from other districts	-	-	-	-	-	-
SDE special education grants	8,743	16	5,000	7	19,000	24
Other	-	-	-	-	-	-
TOTAL	\$54,412	100	\$74,131	100	\$79,305	100

¹ Includes local and intermediate sources and SDE grants, excluding restricted grants-in-aid pertaining to the special education of handicapped children.

² Percentages may not total 100 due to rounding.

E. PUPILS AND TEACHERS BY TYPE OF HANDICAP

HANDICAP	FISCAL YEAR 1975			FISCAL YEAR 1976			FISCAL YEAR 1977		
	PUPILS	TEACHERS	PUPIL/TEACHER RATIO	PUPILS	TEACHERS	PUPIL/TEACHER RATIO	PUPILS	TEACHERS	PUPIL/TEACHER RATIO
Educable mentally retarded (ADM)	-	-	-	-	-	-	-	-	-
Extreme learning problems	76	1	76.0	51	1	51.0	51	1	51.0
Speech	27	1	27.0	35	1	35.0	35	1	35.0
Emotionally disturbed	-	-	-	37	1 ^a	37.0	37	1 ^a	37.0
Other	-	-	-	-	-	-	-	-	-

F. REGULAR PROGRAM DATA

ITEM	FISCAL YEARS		
	1975	1976	1977
Pupils (ADM)	3,010	3,177	3,200
Classroom teachers (FTE)	148.2	151.3	152.4
Teacher/pupil ratio	20.3	21.0	21.0
Net operating cost per pupil	\$1.162	\$1.241	\$1.328
Transportation cost per pupil	\$42.07	\$39.41	\$41.50
Instructional supplies and equipment cost per pupil	\$40.83	\$43.61	\$46.67

^a Social worker.

FINANCIAL AND STATISTICAL DATA
ONTARIO 8C
PROGRAMS FOR HANDICAPPED CHILDREN

A. COST BY TYPE OF HANDICAP

HANDICAP	FISCAL YEAR 1975			FISCAL YEAR 1976			FISCAL YEAR 1977		
	CLAIMABLE COSTS	NUMBER OF PUPILS	COST PER PUPIL	CLAIMABLE COSTS	NUMBER OF PUPILS	COST PER PUPIL	CLAIMABLE COSTS	NUMBER OF PUPILS	COST PER PUPIL
Educable mentally retarded	\$44,022	30	\$1,467	\$49,857	30	\$1,662	\$48,981	30	\$1,633
Extreme learning problems	4,681	14	334	4,942	14	353	5,487	14	392
Speech	-	-	-	-	-	-	-	-	-
Emotionally disturbed	4,931	14	352	9,285	14	663	5,476	14	391
Homebound	4,724	8	590	5,566	8	696	5,841	8	730
Other	1,598	5	320	1,712	5	342	1,838	5	368
TOTAL	\$59,956	71	\$ 844	\$71,362	71	\$1,005	\$67,633	71	\$ 952

B. COSTS FOR SELECTED COST CATEGORIES

CATEGORY	FISCAL YEARS		
	1975	1976	1977
Administrative salaries and benefits	\$1,529	\$1,612	\$1,794
Itinerant teacher travel cost per teacher	80 ^a	88 ^a	88 ^a
Special supplies and equipment cost per pupil	19.27	25.39	24.56
Transportation cost per pupil	47	44	47

C. COSTS AND DAILY CLASS HOURS PER TEACHER BY TYPE OF PROGRAM

TYPE OF PROGRAM	COSTS BY FISCAL YEAR			DAILY CLASS HOURS PER TEACHER (EST.)
	1975	1976	1977	
Special class	-	-	-	-
Resource room	\$40,969	\$46,929	\$45,767	5
Itinerant teacher	10,950	11,615	12,798	3 ^a
Home instruction	4,724	5,566	5,851	N/A
Tuitioning	-	-	-	-
School psychologists	260	4,234	-	N/A
Pupil transportation	1,624	1,316	1,420	N/A
Administration	1,529	1,612	1,794	N/A
Other	-	90	-	N/A
TOTAL	\$59,956	\$71,362	\$67,630	

D. SOURCE OF FUNDS

SOURCE	FISCAL YEAR 1975		FISCAL YEAR 1976		FISCAL YEAR 1977	
	AMOUNT	PERCENT ²	AMOUNT	PERCENT ²	AMOUNT	PERCENT ²
General district ¹	\$45,421	75.5	\$57,582	80.7	\$53,830	79.6
Federal grants	-	-	-	-	-	-
Tuition from other districts	275	.4	-	-	-	-
SDE special education grants	14,210	23.7	13,600	19.3	13,800	20.4
Other	250	.4	-	-	-	-
TOTAL	\$59,956	100.0	\$71,362	100.0	\$67,630	100.0

¹ Includes local and intermediate sources and SDE grants, excluding restricted grants-in-aid pertaining to the special education of handicapped children.

² Percentages may not total 100 due to rounding.

E. PUPILS AND TEACHERS BY TYPE OF HANDICAP

HANDICAP	FISCAL YEAR 1975			FISCAL YEAR 1976			FISCAL YEAR 1977		
	PUPILS	TEACHERS	PUPIL/TEACHER RATIO	PUPILS	TEACHERS	PUPIL/TEACHER RATIO	PUPILS	TEACHERS	PUPIL/TEACHER RATIO
Educable mentally retarded (ADM)	25.7	3	8.6	26	3	8.7	26	3	8.7
Extreme learning problems	14	.3	46.7	14	.3	46.7	14	.3	46.7
Speech	-	-	-	-	-	-	-	-	-
Emotionally disturbed	14	.3	46.7	14	.3	46.7	14	.3	46.7
Other	5	.1	50.0	5	.1	50.0	5	.1	50.0

F. REGULAR PROGRAM DATA

ITEM	FISCAL YEARS		
	1975	1976	1977
Pupils (ADM)	2,686	2,666	2,666
Classroom teachers (PTE)	120	125	125
Teacher/pupil ratio	22.4	21.3	21.3
Net operating cost per pupil	\$928	\$1,079	\$1,130
Transportation cost per pupil	\$44	\$45	\$48
Instructional supplies and equipment cost per pupil	\$31.27	\$36.06	\$38.56

FINANCIAL AND STATISTICAL DATA
ESTACADA 108
PROGRAMS FOR HANDICAPPED CHILDREN

A. COST BY TYPE OF HANDICAP

HANDICAP	FISCAL YEAR 1975			FISCAL YEAR 1976			FISCAL YEAR 1977		
	CLAIMABLE COSTS	NUMBER OF PUPILS	COST PER PUPIL	CLAIMABLE COSTS	NUMBER OF PUPILS	COST PER PUPIL	CLAIMABLE COSTS	NUMBER OF PUPILS	COST PER PUPIL
Educable mentally retarded	\$ 52,980	53	\$1,000	\$ 60,211	50	\$1,204	\$ 70,105	46	\$1,524
Extreme learning problems	58,347	150	389	73,595	192	383	80,571	142	567
Speech	13,725	91	151	16,131	78	207	17,315	78	222
Emotionally disturbed	15,687	16	980	19,002	19	1,000	19,787	32	616
Homebound	2,129	11	194	3,056	5	611	3,260	5	652
Other	-	-	-	-	-	-	-	-	-
TOTAL	\$142,868	321	\$ 445	\$171,995	344	\$ 500	\$191,038	303	\$ 630

B. COSTS FOR SELECTED COST CATEGORIES

CATEGORY	FISCAL YEARS		
	1975	1976	1977
Administrative salaries and benefits	\$11,935	\$13,420	\$14,331
Itinerant teacher travel cost per teacher	165	165	276
Special supplies and equipment cost per pupil	8.69	8.13	25.61
Transportation cost per pupil	8.47	14.00	26.65

C. COSTS AND DAILY CLASS HOURS PER TEACHER BY TYPE OF PROGRAM

TYPE OF PROGRAM	COSTS BY FISCAL YEAR			DAILY CLASS HOURS PER TEACHER (EST.)
	1975	1976	1977	
Special class	\$ 44,449	\$ 50,373	\$ 58,613	5
Resource room	56,668	71,832	78,730	5
Itinerant teacher	27,416	32,832	35,123	4
Home instruction	1,951	2,818	3,015	-
Tuitioning	-	-	-	-
School Psychologists	-	-	-	-
Pupil transportation	449	700	1,226	-
Administration	11,935	13,420	14,331	-
Other	-	-	-	-
TOTAL	\$142,868	\$171,995	\$191,038	

D. SOURCE OF FUNDS

SOURCE	FISCAL YEAR 1975		FISCAL YEAR 1976		FISCAL YEAR 1977	
	AMOUNT	PERCENT ²	AMOUNT	PERCENT ²	AMOUNT	PERCENT ²
General district ¹	\$113,759	80.0	\$150,974	88.0	\$140,160	73.0
Federal grants	-	-	-	-	-	-
Tuition from other districts	2,428	2.0	500	-	500	-
SDE special education grants	26,681	19.0	20,521	12.0	50,378	26.0
Other	-	-	-	-	-	-
TOTAL	\$142,868	101.0	\$171,995	100.0	\$191,038	99.0

¹ Includes local and intermediate sources and SDE grants, excluding restricted grants-in-aid pertaining to the special education of handicapped children.

² Percentages may not total 100 due to rounding.

E. PUPILS AND TEACHERS BY TYPE OF HANDICAP

HANDICAP	FISCAL YEAR 1975			FISCAL YEAR 1976			FISCAL YEAR 1977		
	PUPILS	TEACHERS	PUPIL/TEACHER RATIO	PUPILS	TEACHERS	PUPIL/TEACHER RATIO	PUPILS	TEACHERS	PUPIL/TEACHER RATIO
Educable mentally retarded (ADM)	32.7	3.2	10.2	30.9	3.2	9.7	32.5	3.2	10.2
Extreme learning problems	150	3.3	45.5	192	3.3	58.2	142	3.3	43.0
Speech	91	1	91	78	1	78	78	1	78
Emotionally disturbed	16	1	16	19	1	19	32	1	32
Other	-	-	-	-	-	-	-	-	-

F. REGULAR PROGRAM DATA^a

ITEM	FISCAL YEARS		
	1975	1976	1977
Pupils (ADM)	1,577	1,657	N/A
Classroom teachers (YTE)	76	73	N/A
Teacher/pupil ratio	20.8	22.7	N/A
Net operating cost per pupil	\$968	\$1,137	N/A
Transportation cost per pupil	\$81	\$83	N/A
Instructional supplies and equipment cost per pupil	\$39.83	\$55.51	N/A

^a Excludes high school program.

FINANCIAL AND STATISTICAL DATA
HILLSBORO 7
PROGRAMS FOR HANDICAPPED CHILDREN

A. COST BY TYPE OF HANDICAP

HANDICAP	FISCAL YEAR 1975			FISCAL YEAR 1976			FISCAL YEAR 1977		
	CLAIMABLE COSTS	NUMBER OF PUPILS	COST PER PUPIL	CLAIMABLE COSTS	NUMBER OF PUPILS	COST PER PUPIL	CLAIMABLE COSTS	NUMBER OF PUPILS	COST PER PUPIL
Educable mentally retarded	\$ 56,711	46	\$1,233	\$ 65,606	40	\$1,640	\$ 71,129	40	\$1,778
Extreme learning problems	32,964	110	300	55,804	131	426	61,513	131	470
Speech	62,626	312	201	72,657	358	203	79,344	358	222
Emotionally disturbed	-	-	-	-	-	-	-	-	-
Homebound	286	2	143	1,396	4	349	1,977	4	494
Other	2,331	-	-	4,373	-	-	5,017	-	-
TOTAL	\$154,918	470	\$ 330	\$199,836	533	\$ 375	\$218,980	533	\$ 411

B. COSTS FOR SELECTED COST CATEGORIES

CATEGORY	FISCAL YEARS		
	1975	1976	1977
Administrative salaries and benefits	\$23,659	\$28,030	\$30,648
Itinerant teacher travel cost per teacher	207	186	270
Special supplies and equipment cost per pupil	2.34	3.58	4.39
Transportation cost per pupil	68	78	78

C. COSTS AND DAILY CLASS HOURS PER TEACHER BY TYPE OF PROGRAM

TYPE OF PROGRAM	COSTS BY FISCAL YEAR			DAILY CLASS HOURS PER TEACHER (EST.)
	1975	1976	1977	
Special class	\$ 44,922	\$ 53,277	\$ 58,046	5
Resource room	-	-	-	-
Itinerant teacher	80,992	110,442	121,143	4
Home instruction	242	1,200	1,700	N/A
Tuitioning	-	2,320	2,320	N/A
School psychologists	-	-	-	N/A
Pupil transportation	3,128	3,127	3,128	N/A
Administration	23,659	28,030	30,648	N/A
Other	1,975	1,440	1,995	N/A
TOTAL	\$154,918	\$199,836	\$218,980	

D. SOURCE OF FUNDS

SOURCE	FISCAL YEAR 1975		FISCAL YEAR 1976		FISCAL YEAR 1977	
	AMOUNT	PERCENT ²	AMOUNT	PERCENT ²	AMOUNT	PERCENT ²
General district ¹	\$ 79,363	51.0	\$130,142	65.0	\$121,799	56.0
Federal grants	-	-	-	-	-	-
Tuition from other districts	46,230	30.0	39,500	20.0	43,000	20.0
SDE special education grants	29,325	19.0	30,194	15.0	54,181	25.0
Other	-	-	-	-	-	-
TOTAL	\$154,918	100.0	\$199,836	100.0	\$218,980	101.0

¹ Includes local and intermediate sources and SDE grants, excluding restricted grants-in-aid pertaining to the special education of handicapped children.

² Percentages may not total 100 due to rounding.

E. PUPILS AND TEACHERS BY TYPE OF HANDICAP

HANDICAP	FISCAL YEAR 1975			FISCAL YEAR 1976			FISCAL YEAR 1977		
	PUPILS	TEACHERS	PUPIL/TEACHER RATIO	PUPILS	TEACHERS	PUPIL/TEACHER RATIO	PUPILS	TEACHERS	PUPIL/TEACHER RATIO
Educable mentally retarded (ADM)	38.6	3	12.9	33.4	3	11.1	33.4	3	11.1
Extreme learning problems	110	2	55.0	131	3	43.7	131	3	43.7
Speech	312	4	78.0	358	4	89.5	358	4	89.5
Emotionally disturbed	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-

F. REGULAR PROGRAM DATA

ITEM	FISCAL YEARS		
	1975	1976	1977
Pupils (ADM)	2,823	2,913	2,967
Classroom teachers (FTE)	105	109.5	110
Teacher/pupil ratio	26.9	26.6	27.0
Net operating cost per pupil	\$833	\$865	\$1,060
Transportation cost per pupil	\$38.97	\$46.40	\$53.92
Instructional supplies and equipment cost per pupil	N/A	N/A	N/A

FINANCIAL AND STATISTICAL DATA
SOUTH UMPQUA 19
PROGRAMS FOR HANDICAPPED CHILDREN

A. <u>HANDICAP</u>										B. <u>COSTS FOR SELECTED COST CATEGORIES</u>			
HANDICAP	FISCAL YEAR 1975			FISCAL YEAR 1976			FISCAL YEAR 1977			CATEGORY	FISCAL YEARS		
	CLAIMABLE COSTS	NUMBER OF PUPILS	COST PER PUPIL	CLAIMABLE COSTS	NUMBER OF PUPILS	COST PER PUPIL	CLAIMABLE COSTS	NUMBER OF PUPILS	COST PER PUPIL		1975	1976	1977
Educable mentally retarded	\$12,254	6	\$2,042	\$13,070	19	\$688	\$14,205	19	\$748	Administrative salaries and benefits	-	-	-
Extreme learning problems	11,370	47	242	11,629	47	247	12,380	47	263	Itinerant teacher travel cost per teacher	\$ 375	\$ - ^a	\$ 417
Speech	17,449	64	273	17,993	91	198	19,210	91	211	Special supplies and equipment cost per pupil	13.12	6.07	7.96
Emotionally disturbed	-	-	-	-	-	-	-	-	-	Transportation cost per pupil	364	109	143
Homebound	387	3	129	-	-	-	-	-	-				
Other	4,008	6	668	4,740	9	527	7,829	9	870				
TOTAL	\$45,468	126	\$ 361	\$47,432	166	\$286	\$53,624	166	\$323				

C. <u>COSTS AND DAILY CLASS HOURS PER TEACHER BY TYPE OF PROGRAM</u>					D. <u>SOURCE OF FUNDS</u>						
TYPE OF PROGRAM	COSTS BY FISCAL YEAR			DAILY CLASS HOURS PER TEACHER (EST.)	SOURCE	FISCAL YEAR 1975		FISCAL YEAR 1976		FISCAL YEAR 1977	
	1975	1976	1977			AMOUNT	PERCENT ²	AMOUNT	PERCENT ²	AMOUNT	PERCENT ²
Special class	\$10,434	\$10,998	\$11,489	5	General district ¹	\$35,447	78.0	\$34,932	73.6	\$43,624	81.4
Resource room	-	-	-	-	Federal grants	-	-	-	-	-	-
Itinerant teacher	32,827	34,362	38,958	4	Tuition from other districts	-	-	-	-	-	-
Home instruction	387	-	-	N/A	SDE special education grants	10,021	22.0	12,500	26.4	10,000	18.6
Tuitioning	-	-	-	-	Other	-	-	-	-	-	-
School psychologists	-	-	-	-	TOTAL	\$45,468	100.0	\$47,432	100.0	\$53,624	100.0
Pupil transportation	1,820	2,072	2,716	N/A							
Administration	-	-	-	-							
Other	-	-	461	N/A							
TOTAL	\$45,468	\$47,432	\$53,624								

E. <u>PUPILS AND TEACHERS BY TYPE OF HANDICAP</u>										F. <u>REGULAR PROGRAM DATA</u>			
HANDICAP	FISCAL YEAR 1975			FISCAL YEAR 1976			FISCAL YEAR 1977			ITEM	FISCAL YEARS		
	PUPILS	TEACHERS	PUPIL/TEACHER RATIO	PUPILS	TEACHERS	PUPIL/TEACHER RATIO	PUPILS	TEACHERS	PUPIL/TEACHER RATIO		1975	1976	1977
Educable mentally retarded (ADM)	5.05	.6	8.4	5 ^b	.6	8.3	5 ^b	.6	8.3	Pupils (ADM)	2,300	2,233	2,233
Extreme learning problems	47	.62	75.8	47	.62	75.8	47	.62	75.8	Classroom teachers (FTE)	99	118	118
Speech	64	1.06	60.4	91	1.06	85.8	91	1.06	85.8	Teacher/pupil ratio	23.2	18.9	18.9
Emotionally disturbed	-	-	-	-	-	-	-	-	-	Net operating cost per pupil	\$1,054	\$1,220	\$1,307
Other	6	.22	27.3	9	.22	40.9	9	.22	40.9	Transportation cost per pupil	\$59	\$67	\$81
										Instructional supplies and equipment cost per pupil	\$39.35	\$51.25	\$54.48

^a No budget.

ERIC students integrated with the regular program are not included.

FINANCIAL AND STATISTICAL DATA
KLAMATH FALLS 1
PROGRAMS FOR HANDICAPPED CHILDREN

A. COST BY TYPE OF HANDICAP

HANDICAP	FISCAL YEAR 1975			FISCAL YEAR 1976			FISCAL YEAR 1977		
	CLAIMABLE COSTS	NUMBER OF PUPILS	COST PER PUPIL	CLAIMABLE COSTS	NUMBER OF PUPILS	COST PER PUPIL	CLAIMABLE COSTS	NUMBER OF PUPILS	COST PER PUPIL
Educable mentally retarded	\$ 70,870			\$ 85,043	59	\$1,441	\$ 87,233	59	\$1,478
Extreme learning problems	54,653	202	270	64,242	160	402	64,040	160	400
Speech	17,787	176	101	28,505	199	143	33,933	199	170
Emotionally disturbed	-	-	-	-	-	-	-	-	-
Homebound	134	2	67	2,800	2	1,400	2,800	2	1,400
Other	-	-	-	-	-	-	-	-	-
TOTAL	\$143,444	449	\$ 319	\$180,590	420	\$ 430	\$188,006	420	\$ 448

B. COSTS FOR SELECTED COST CATEGORIES

CATEGORY	FISCAL YEARS		
	1975	1976	1977
Administrative salaries and benefit	\$14,451	\$16,036	\$16,036
Itinerant teacher per teacher	150	600	600
Special supplies and equipment cost per pupil	3.64	6.16	7.96
Transportation cost per pupil	51	76	76

C. COSTS AND DAILY CLASS HOURS PER TEACHER BY TYPE OF PROGRAM

TYPE OF PROGRAM	COSTS BY FISCAL YEAR			DAILY CLASS HOURS PER TEACHER (EST.)
	1975	1976	1977	
Special class	\$ 59,559	\$ 64,597	\$ 66,787	5
Resource room	49,185	52,191	51,989	5
Itinerant teacher	16,615	24,471	29,899	4
Home instruction	134	2,800	2,800	N/A
Tuitioning	-	-	-	-
School psychologists	-	15,995	15,995	N/A
Pupil transportation	3,500	4,500	4,500	N/A
Administration	14,451	16,036	16,036	N/A
Other	-	-	-	-
TOTAL	\$143,444	\$180,590	\$188,006	

D. SOURCE OF FUNDS

SOURCE	FISCAL YEAR 1975		FISCAL YEAR 1976		FISCAL YEAR 1977	
	AMOUNT	PERCENT ²	AMOUNT	PERCENT ²	AMOUNT	PERCENT ²
General district ¹	\$110,783	77.2	\$156,316	86.5	\$155,582	82.8
Federal grants	-	-	6,272	3.5	8,424	4.4
Tuition from other districts	-	-	-	-	-	-
SDE special education grants	32,661	22.8	18,000	10.0	24,000	12.8
Other	-	-	-	-	-	-
TOTAL	\$143,444	100.0	\$180,590	100.0	\$188,006	100.0

¹ Includes local and intermediate sources and SDE grants, excluding restricted grants-in-aid pertaining to the special education of handicapped children.

² Percentages may not total 100 due to rounding.

E. PUPILS AND TEACHERS BY TYPE OF HANDICAP

HANDICAP	FISCAL YEAR 1975			FISCAL YEAR 1976			FISCAL YEAR 1977		
	PUPILS	TEACHERS	PUPIL/TEACHER RATIO	PUPILS	TEACHERS	PUPIL/TEACHER RATIO	PUPILS	TEACHERS	PUPIL/TEACHER RATIO
Educable mentally retarded (ADM)	60.7	5	12.1	51.9	5	10.4	51.9	5	10.4
Extreme learning problems	202	3	67.3	160	4	40.0	160	4	40.0
Speech	176	1	176.0	199	1	199.0	199	1	199.0
Emotionally disturbed	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-

F. REGULAR PROGRAM DATA

ITEM	FISCAL YEARS		
	1975	1976	1977
Pupils (ADM)	2,136	2,192	2,192
Classroom teachers (PTE)	88	104	104
Teacher/pupil ratio	24.3	21.1	21.1
Net operating cost per pupil	\$1,022	\$1,142	\$1,297
Transportation cost per pupil	\$17	\$26	\$28
Instructional supplies and equipment cost per pupil	\$43.47	\$46.02	\$53.96

FINANCIAL AND STATISTICAL DATA
CENTRAL LINN 552C
PROGRAMS FOR HANDICAPPED CHILDREN

A. COST BY TYPE OF HANDICAP

HANDICAP	FISCAL YEAR 1975			FISCAL YEAR 1976			FISCAL YEAR 1977		
	CLAIMABLE COSTS	NUMBER OF PUPILS	COST PER PUPIL	CLAIMABLE COSTS	NUMBER OF PUPILS	COST PER PUPIL	CLAIMABLE COSTS	NUMBER OF PUPILS	COST PER PUPIL
Educable mentally retarded	\$16,795	5	\$3,359	\$18,404	5	\$3,681	\$22,285	4	\$5,566
Extreme learning problems	12,890	45	286	15,148	20	757	16,174	20	809
Speech	3,000	15	200	5,565	27	242	6,000	23	261
Emotionally disturbed	-	-	-	-	-	-	-	-	-
Homebound	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
TOTAL	\$32,685	65	\$503	\$39,117	48	\$815	\$44,439	47	\$946

B. COSTS FOR SELECTED COST CATEGORIES

CATEGORY	FISCAL YEARS		
	1975	1976	1977
Administrative salaries and benefits	-	-	-
Itinerant teacher travel cost per teacher	\$ 315	\$ 500	\$ 500
Special supplies and equipment cost per pupil	37.66	48.33	57.13
Transportation cost per pupil	162	180	216

C. COSTS AND DAILY CLASS HOURS PER TEACHER BY TYPE OF PROGRAM

TYPE OF PROGRAM	COSTS BY FISCAL YEAR			DAILY CLASS HOURS PER TEACHER (EST.)
	1975	1976	1977	
Special class	\$14,743	\$16,160	\$19,962	5
Resource room	-	-	-	-
Itinerant teacher	15,890	20,713	22,174	4
Home instruction	-	-	-	-
Tuitioning	1,244	1,344	1,438	N/A
School psychologists	-	-	-	-
Pupil transportation	808	900	865	N/A
Administration	-	-	-	-
Other	-	-	-	-
TOTAL	\$32,685	\$39,117	\$44,439	

D. SOURCE OF FUNDS

SOURCE	FISCAL YEAR 1975		FISCAL YEAR 1976		FISCAL YEAR 1977	
	AMOUNT	PERCENT	AMOUNT	PERCENT	AMOUNT	PERCENT
General district ¹	\$26,585	81.3	\$34,117	87.2	\$39,439	88.7
Federal grants	-	-	-	-	-	-
Tuition from other districts	-	-	-	-	-	-
SDE special education grants	6,100	18.7	5,000	12.8	5,000	11.3
Other	-	-	-	-	-	-
TOTAL	\$32,685	100.0	\$39,117	100.0	\$44,439	100.0

¹ Includes local and intermediate sources and SDE grants, excluding restricted grants-in-aid pertaining to the special education of handicapped children.

² Percentages may not total 100 due to rounding.

E. PUPILS AND TEACHERS BY TYPE OF HANDICAP

HANDICAP	FISCAL YEAR 1975			FISCAL YEAR 1976			FISCAL YEAR 1977		
	PUPILS	TEACHERS	PUPIL/TEACHER RATIO	PUPILS	TEACHERS	PUPIL/TEACHER RATIO	PUPILS	TEACHERS	PUPIL/TEACHER RATIO
Educable mentally retarded (ADM)	3.2	1	3.2	4	1	4	4	1	4
Extreme learning problems	45	1	45.0	20	1	20.0	20	1	20.0
Speech	15	.3	50.0	23	.42	54.8	23	.42	54.8
Emotionally disturbed									
Other									

F. REGULAR PROGRAM DATA

ITEM	FISCAL YEARS		
	1975	1976	1977
Pupils (ADM)	999	982	1,023
Classroom teachers (FTE)	50	53	53
Teacher/pupil ratio	20.0	18.5	19.3
Net operating cost per pupil	\$1,503	\$1,534	\$1,607
Transportation cost per pupil	\$137	\$156	\$158
Instructional supplies and equipment cost per pupil	\$32.06	\$46.10	\$108.20

FINANCIAL AND STATISTICAL DATA
DAYTON 8
PROGRAMS FOR HANDICAPPED CHILDREN

A. COST BY TYPE OF HANDICAP

HANDICAP	FISCAL YEAR 1975			FISCAL YEAR 1976			FISCAL YEAR 1977		
	CLAIMABLE COSTS	NUMBER OF PUPILS	COST PER PUPIL	CLAIMABLE COSTS	NUMBER OF PUPILS	COST PER PUPIL	CLAIMABLE COSTS	NUMBER OF PUPILS	COST PER PUPIL
Educable mentally retarded	-	-	-	-	-	-	-	-	-
Extreme learning problems	-	-	-	-	-	-	-	-	-
Speech	\$5,264	41	\$128	\$5,903	33	\$179	\$6,217	33	\$188
Emotionally disturbed	-	-	-	-	-	-	-	-	-
Homebound	-	-	-	-	-	-	-	-	-
Other	2,197	1	-	2,269	1	-	2,269	1	-
TOTAL	\$7,461	42	\$178	\$8,172	34	\$240	\$8,486	34	\$250

B. COSTS FOR SELECTED COST CATEGORIES

CATEGORY	FISCAL YEARS		
	1975	1976	1977
Administrative salaries and benefits	-	-	-
Itinerant teacher travel cost per teacher	\$ 20	\$ 20	\$ 20
Special supplies and equipment cost per pupil	2.44	3.03	4.55
Transportation cost per pupil	-	-	-

C. COSTS AND DAILY CLASS HOURS PER TEACHER BY TYPE OF PROGRAM

TYPE OF PROGRAM	COSTS BY FISCAL YEAR			DAILY CLASS HOURS PER TEACHER (EST.)
	1975	1976	1977	
Special class	-	-	-	
Resource room	-	-	-	
Itinerant teacher	\$5,264	\$5,903	\$6,217	2 ^b
Home instruction	-	-	-	
Tuitioning	-	-	-	
School psychologists	-	-	-	
Pupil transportation	-	-	-	
Administration	-	-	-	
Other	2,197	2,269	2,269	
TOTAL	\$7,461	\$8,172	\$8,486	

D. SOURCE OF FUNDS

SOURCE	FISCAL YEAR 1975		FISCAL YEAR 1976		FISCAL YEAR 1977	
	AMOUNT	PERCENT ²	AMOUNT	PERCENT ²	AMOUNT	PERCENT ²
General district ¹	\$6,500	87.0	\$7,372	90.0	\$7,586	89.0
Federal grants	-	-	-	-	-	-
Tuition from other districts	-	-	-	-	-	-
SDE special education grants	961	13.0	800	10.0	900	11.0
Other	-	-	-	-	-	-
TOTAL	\$7,461	100.0	\$8,172	100.0	\$8,486	100.0

¹ Includes local and intermediate sources and SDE grants, excluding restricted grants-in-aid pertaining to the special education of handicapped children.

² Percentages may not total 100 due to rounding.

E. PUPILS AND TEACHERS BY TYPE OF HANDICAP

HANDICAP	FISCAL YEAR 1975			FISCAL YEAR 1976			FISCAL YEAR 1977		
	PUPILS	TEACHERS	PUPIL/TEACHER RATIO	PUPILS	TEACHERS	PUPIL/TEACHER RATIO	PUPILS	TEACHERS	PUPIL/TEACHER RATIO
Educable mentally retarded (ADM)	-	-	-	-	-	-	-	-	-
Extreme learning problems	-	-	-	-	-	-	-	-	-
Speech	41	1	41.0	33	1	33.0	33	1	33.0
Emotionally disturbed	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-

F. REGULAR PROGRAM DATA

ITEM	FISCAL YEARS		
	1975	1976	1977
Pupils (ADM)	959	904	916
Classroom teachers (FTE)	43.3	45.8	43.5
Teacher/pupil ratio	22.2	19.7	21.1
Net operating cost per pupil	\$1,022	\$1,188	\$1,322
Transportation cost per pupil	\$49	\$57	\$64
Instructional supplies and equipment cost per pupil	\$78	\$97	\$108

^a Yamhill IED claims state reimbursement for the EMR program.

FINANCIAL AND STATISTICAL DATA
CROWFOOT 89
PROGRAMS FOR HANDICAPPED CHILDREN

A. COSTS BY TYPE OF HANDICAP										B. COSTS FOR SELECTED COST CATEGORIES			
HANDICAP	FISCAL YEAR 1975			FISCAL YEAR 1976			FISCAL YEAR 1977			CATEGORY	FISCAL YEARS		
	CLAIMABLE COSTS	NUMBER OF PUPILS	COST PER PUPIL	CLAIMABLE COSTS	NUMBER OF PUPILS	COST PER PUPIL	CLAIMABLE COSTS	NUMBER OF PUPILS	COST PER PUPIL		1975	1976	1977
Educable mentally retarded	\$ 6,897	5	\$1,379	\$ 6,000	5	\$1,200	\$ 9,000	5	\$1,800	Administrative salaries and benefits	-	-	-
Extreme learning problems	11,268	48	235	5,458	12	455	5,863	12	488	Itinerant teacher travel cost per teacher	\$315	\$255	\$375
Speech	5,634	24	235	13,644	30	455	14,655	30	488	Special supplies and equipment cost per pupil	\$2.97	\$11.90	\$13.33
Emotionally disturbed	-	-	-	-	-	-	-	-	-	Transportation cost per pupil	-	-	-
Homebound	110	2	55	3,100	2	1,550	3,100	2	1,550				
Other	-	-	-	-	-	-	-	-	-				
TOTAL	\$23,909	79	\$ 303	\$28,202	49	\$ 576	\$32,618	49	\$ 666				

C. COSTS AND DAILY CLASS HOURS PER TEACHER BY TYPE OF PROGRAM					D. SOURCE OF FUNDS						
TYPE OF PROGRAM	COSTS BY FISCAL YEAR			DAILY CLASS HOURS PER TEACHER (EST.)	SOURCE	FISCAL YEAR 1975		FISCAL YEAR 1976		FISCAL YEAR 1977	
	1975	1976	1977			AMOUNT	PERCENT ²	AMOUNT	PERCENT ²	AMOUNT	PERCENT ²
Special class	-	-	-	-	General district ¹	\$20,867	87.3	\$26,202	92.9	\$30,118	92.3
Resource room	-	-	-	-	Federal grants	-	-	-	-	-	-
Itinerant teacher	\$16,902	\$19,102	\$20,518	4	Tuition from other districts	-	-	-	-	-	-
Home instruction	110	3,100	3,100	N/A	SDE special education grants	3,042	12.7	2,000	7.1	2,500	7.7
Tuitioning	6,897	6,000	9,000	N/A	Other	-	-	-	-	-	-
School psychologists	-	-	-	-	TOTAL	\$23,909	100.0	\$28,202	100.0	\$32,618	100.0
Pupil transportation	-	-	-	-							
Administration	-	-	-	-							
Other	-	-	-	-							
TOTAL	\$23,909	\$28,202	\$32,618								

E. PUPILS AND TEACHERS BY TYPE OF HANDICAP										F. REGULAR PROGRAM DATA			
HANDICAP	FISCAL YEAR 1975			FISCAL YEAR 1976			FISCAL YEAR 1977			ITEM	FISCAL YEARS		
	PUPILS	TEACHERS	PUPIL/TEACHER RATIO	PUPILS	TEACHERS	PUPIL/TEACHER RATIO	PUPILS	TEACHERS	PUPIL/TEACHER RATIO		1975	1976	1977
Educable mentally retarded (ADM) ^a	-	-	-	-	-	-	-	-	-	Pupils (ADM)	731	726	726
Extreme learning problems	48	.67	72	12	.29	42.0	12	.29	42.0	Classroom teachers (FTE)	32	35	35
Speech	24	.33	72	30	.71	42.0	30	.71	42.0	Teacher/pupil ratio	22.8	20.7	20.7
Emotionally disturbed	-	-	-	-	-	-	-	-	-	Net operating cost per pupil	\$1,203	\$1,380	\$1,514
Other	-	-	-	-	-	-	-	-	-	Transportation cost per pupil	\$82	\$81	\$102
										Instructional supplies and equipment cost per pupil	\$34.77	\$56.45	\$52.48

^a Students all tuitioned.

FINANCIAL AND STATISTICAL DATA
MILTON-FREEWATER 31
PROGRAMS FOR HANDICAPPED CHILDREN

A. COST BY TYPE OF HANDICAP

HANDICAP	FISCAL YEAR 1975			FISCAL YEAR 1976			FISCAL YEAR 1977		
	CLAIMABLE COSTS	NUMBER OF PUPILS	COST PER PUPIL	CLAIMABLE COSTS	NUMBER OF PUPILS	COST PER PUPIL	CLAIMABLE COSTS	NUMBER OF PUPILS	COST PER PUPIL
Educable mentally retarded	\$11,275	4	\$2,819	\$13,486	40 ^a	\$337	\$13,012	40 ^a	\$325
Extreme learning problems	-	-	-	-	-	-	-	-	-
Speech	-	-	-	-	-	-	-	-	-
Emotionally disturbed	-	-	-	-	-	-	-	-	-
Homebound	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
TOTAL	\$11,275	4	\$2,819	\$13,486	40	\$337	\$13,012	40	\$325

B. COSTS FOR SELECTED COST CATEGORIES

CATEGORY	FISCAL YEARS		
	1975	1976	1977
Administrative salaries and benefits	-	-	-
Itinerant teacher travel cost per teacher	-	-	-
Special supplies and equipment cost per pupil	\$265.00	\$33.40	\$32.58
Transportation cost per pupil	\$155.00	-	-

C. COSTS AND DAILY CLASS HOURS PER TEACHER BY TYPE OF PROGRAM

TYPE OF PROGRAM	COSTS BY FISCAL YEAR			DAILY CLASS HOURS PER TEACHER (EST.)
	1975	1976	1977	
Special class	\$10,655 ^b	\$13,486 ^b	\$13,012 ^b	5
Resource room	-	-	-	-
Itinerant teacher	-	-	-	-
Home instruction	-	-	-	-
Tuitioning	-	-	-	-
School psychologists	-	-	-	-
Pupil transportation	620	-	-	-
Administration	-	-	-	-
Other	-	-	-	-
TOTAL	\$11,275	\$13,486	\$13,012	-

D. SOURCE OF FUNDS

SOURCE	FISCAL YEAR 1975		FISCAL YEAR 1976		FISCAL YEAR 1977	
	AMOUNT	PERCENT ²	AMOUNT	PERCENT ²	AMOUNT	PERCENT ²
General district ¹	\$ 6,581	58.3	\$ 7,781	57.7	\$ 9,012	69.3
Federal grants	-	-	-	-	-	-
Tuition from other districts	744	6.9	1,705	12.6	-	-
SDE special education grants	3,920	34.8	4,000	29.7	4,000	30.7
Other	-	-	-	-	-	-
TOTAL	\$11,275	100.0	\$13,486	100.0	\$13,012	100.0

¹ Includes local and intermediate sources and SDE grants, excluding restricted grants-in-aid pertaining to the special education of handicapped children.

² Percentages may not total 100 due to rounding.

E. PUPILS AND TEACHERS BY TYPE OF HANDICAP

HANDICAP	FISCAL YEAR 1975			FISCAL YEAR 1976			FISCAL YEAR 1977		
	PUPILS	TEACHERS	PUPIL/TEACHER RATIO	PUPILS	TEACHERS	PUPIL/TEACHER RATIO	PUPILS	TEACHERS	PUPIL/TEACHER RATIO
Educable mentally retarded (ADM)	4	1	4	10 ^a	1	10	10 ^a	1	10
Extreme learning problems	-	-	-	-	-	-	-	-	-
Speech	-	-	-	-	-	-	-	-	-
Emotionally disturbed	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-

F. REGULAR PROGRAM DATA

ITEM	FISCAL YEARS		
	1975	1976	1977
Pupils (ADM)	771	808	765
Classroom teachers (FTE)	32	32	32
Teacher/pupil ratio	24.1	25.2	23.9
Net operating cost per pupil	\$988	\$1,047	\$1,389
Transportation cost per pupil	\$45	\$47	\$101
Instructional supplies and equipment cost per pupil	\$48.05	\$48.15	\$76.47

^a Includes all district children not able to function effectively full time in the regular program.

^b Special class/resource room.

FINANCIAL AND STATISTICAL DATA
CLATSOP IED
PROGRAMS FOR HANDICAPPED CHILDREN

A. COST BY TYPE OF HANDICAP

HANDICAP	FISCAL YEAR 1975			FISCAL YEAR 1976			FISCAL YEAR 1977		
	CLAIMABLE COSTS	NUMBER OF PUPILS	COST PER PUPIL	CLAIMABLE COSTS	NUMBER OF PUPILS	COST PER PUPIL	CLAIMABLE COSTS	NUMBER OF PUPILS	COST PER PUPIL
Educable mentally retarded	\$ 56,523	36	\$1,570	\$ 64,057	40	\$1,601	\$ 63,285	40	\$2,082
Extreme learning problems	-	-	-	-	-	-	-	-	-
Speech	57,514	217	265	73,714	220	335	75,630	220	344
Emotionally disturbed	-	-	-	-	-	-	-	-	-
Homebound	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
TOTAL	\$114,037	253	\$ 451	\$137,771	260	\$ 530	\$158,915	260	\$ 611

B. COSTS FOR SELECTED COST CATEGORIES

CATEGORY	FISCAL YEARS		
	1975	1976	1977
Administrative salaries and benefits	-	-	-
Itinerant teacher travel cost per teacher	\$745	\$886	\$1,000
Special supplies and equipment cost per pupil	10.35	18.27	20.10
Transportation cost per pupil	330	169	178

C. COSTS AND DAILY CLASS HOURS PER TEACHER BY TYPE OF PROGRAM

TYPE OF PROGRAM	COSTS BY FISCAL YEAR			DAILY CLASS HOURS PER TEACHER (EST.)
	1975	1976	1977	
Special class	\$ 44,651	\$ 57,307	\$ 76,160	5
Resource room	-	-	-	-
Itinerant teacher	57,514	73,714	75,630	4
Home instruction	-	-	-	-
Tuitioning	-	-	-	-
School psychologists	-	-	-	-
Pupil transportation	11,872	6,750	7,125	N/A
Administration	-	-	-	-
Other	-	-	-	-
TOTAL	\$114,037	\$137,771	\$158,915	

D. SOURCE OF FUNDS

SOURCE	FISCAL YEAR 1975		FISCAL YEAR 1976		FISCAL YEAR 1977	
	AMOUNT	PERCENT ²	AMOUNT	PERCENT ²	AMOUNT	PERCENT ²
General district ¹	\$ 91,910	80.6	\$114,245	82.9	\$120,739	76.0
Federal grants	-	-	-	-	-	-
Tuition from other districts	-	-	-	-	-	-
SDS special education grants	22,127	19.4	23,526	17.1	38,176	24.0
Other	-	-	-	-	-	-
TOTAL	\$114,037	100.0	\$137,771	100.0	\$158,915	100.0

¹ Includes local and intermediate sources and SDS grants, excluding restricted grants-in-aid pertaining to the special education of handicapped children.

² Percentages may not total 100 due to rounding.

E. PUPILS AND TEACHERS BY TYPE OF HANDICAP

HANDICAP	FISCAL YEAR 1975			FISCAL YEAR 1976			FISCAL YEAR 1977		
	PUPILS	TEACHERS	PUPIL/TEACHER RATIO	PUPILS	TEACHERS	PUPIL/TEACHER RATIO	PUPILS	TEACHERS	PUPIL/TEACHER RATIO
Educable mentally retarded (ADM)	24	3	8.0	40	3	13.3	40	3	13.3
Extreme learning problems	-	-	-	-	-	-	-	-	-
Speech	217	3.5	61.4	220	3.5	62.8	220	3.5	62.8
Emotionally disturbed	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-

F. REGULAR PROGRAM DATA

ITEM	FISCAL YEARS		
	1975	1976	1977
Pupils (ADM)	-	-	-
Classroom teachers (FTE)	-	-	-
Teacher/pupil ratio	-	-	-
Net operating cost per pupil	-	-	-
Transportation cost per pupil	-	-	-
Instructional supplies and equipment cost per pupil	-	-	-

FINANCIAL AND STATISTICAL DATA
DOUGLAS IED
PROGRAMS FOR HANDICAPPED CHILDREN

A. COST BY TYPE OF HANDICAP

HANDICAP	FISCAL YEAR 1975			FISCAL YEAR 1976			FISCAL YEAR 1977		
	CLAIMABLE COSTS	NUMBER OF PUPILS	COST PER PUPIL	CLAIMABLE COSTS	NUMBER OF PUPILS	COST PER PUPIL	CLAIMABLE COSTS	NUMBER OF PUPILS	COST PER PUPIL
Educable mentally retarded	\$196,474	139	\$1,413	\$253,544	151	\$1,679	\$273,395	160	\$1,709
Extreme learning problems	-	-	-	-	-	-	-	-	-
Speech	26,971	120	225	38,673	120	322	43,863	120	366
Emotionally disturbed	-	-	-	-	-	-	-	-	-
Homebound	-	-	-	-	-	-	-	-	-
Other	116,871	24	4,870	188,456	47	4,010	252,028	47	5,362
TOTAL	\$340,316	283	\$1,202	\$480,673	318	\$1,512	\$569,286	372	\$1,741

B. COSTS FOR SELECTED COST CATEGORIES

CATEGORY	FISCAL YEARS		
	1975	1976	1977
Administrative salaries and benefits	\$24,459	\$31,200	\$40,045
Itinerant teacher travel cost per teacher	1,282	1,200	1,484
Special supplies and equipment cost per pupil	72.31	65.31	69.10
Transportation cost per pupil	198	202	192

C. COSTS AND DAILY CLASS HOURS PER TEACHER BY TYPE OF PROGRAM

TYPE OF PROGRAM	COSTS BY FISCAL YEAR			DAILY CLASS HOURS PER TEACHER (EST.)
	1975	1976	1977	
Special class	\$198,311	\$294,059	\$334,734	5
Resource room	-	-	-	-
Itinerant teacher	73,007	119,931	159,024	4
Home instruction	-	-	-	-
Tuitioning	-	-	-	-
School psychologists	-	-	-	-
Pupil transportation	32,289	35,483	35,483	N/A
Administration	24,459	31,200	40,048	N/A
Other	12,240	-	-	N/A
TOTAL	\$340,316	\$480,673	\$569,286	

D. SOURCE OF FUNDS

SOURCE	FISCAL YEAR 1975		FISCAL YEAR 1976		FISCAL YEAR 1977	
	AMOUNT	PERCENT ¹	AMOUNT	PERCENT ²	AMOUNT	PERCENT ²
General district ¹	\$280,000	82.3	\$413,177	86.0	\$471,265	82.8
Federal grants	3,876	1.1	4,496	0.9	6,021	1.0
Tuition from other districts	-	-	-	-	-	-
SDE special education grants	56,440	16.6	63,000	13.1	92,000	16.2
Other	-	-	-	-	-	-
TOTAL	\$340,316	100.0	\$480,673	100.0	\$569,286	100.0

¹ Includes local and intermediate sources and SDE grants, excluding restricted grants-in-aid pertaining to the special education of handicapped children.

² Percentages may not total 100 due to rounding.

E. PUPILS AND TEACHERS BY TYPE OF HANDICAP

HANDICAP	FISCAL YEAR 1975			FISCAL YEAR 1976			FISCAL YEAR 1977		
	PUPILS	TEACHERS	PUPIL/TEACHER RATIO	PUPILS	TEACHERS	PUPIL/TEACHER RATIO	PUPILS	TEACHERS	PUPIL/TEACHER RATIO
Educable mentally retarded (ADM)	134	.3	10.3	146	.3	11.2	154	.3	11.8
Extreme learning problems	-	-	-	-	-	-	-	-	-
Speech	120	2.5	48.0	120	2.5	48.0	120	2.5	48.0
Emotionally disturbed	-	-	-	-	-	-	-	-	-
Other	24	8.5	2.8	47	8.5	5.5	47	9	5.2

F. REGULAR PROGRAM DATA

ITEM	FISCAL YEARS		
	1975	1976	1977
Pupils (ADM)	-	-	-
Classroom teachers (FTE)	-	-	-
Teacher/pupil ratio	-	-	-
Net operating cost per pupil	-	-	-
Transportation cost per pupil	-	-	-
Instructional supplies and equipment cost per pupil	-	-	-

FINANCIAL AND STATISTICAL DATA
HARNEY IED
PROGRAMS FOR HANDICAPPED CHILDREN

A. COST BY TYPE OF HANDICAP

HANDICAP	FISCAL YEAR 1975			FISCAL YEAR 1976			FISCAL YEAR 1977		
	CLAIMABLE COSTS	NUMBER OF PUPILS	COST PER PUPIL	CLAIMABLE COSTS	NUMBER OF PUPILS	COST PER PUPIL	CLAIMABLE COSTS	NUMBER OF PUPILS	COST PER PUPIL
Educable mentally retarded	-	-	-	-	-	-	-	-	-
Extreme learning problems	\$28,137	57	\$ 494	\$31,124	63	\$ 494	\$33,130	63	\$ 526
Speech	6,955	25	227	10,812	25	432	11,866	25	475
Emotionally disturbed	-	-	-	-	-	-	-	-	-
Homebound	1,768	3	589	2,253	3	751	2,383	3	794
Other	<u>1,128</u>	<u>1</u>	<u>1,128</u>	<u>1,876</u>	<u>1</u>	<u>1,876</u>	<u>2,047</u>	<u>1</u>	<u>2,047</u>
TOTAL	<u>\$37,988</u>	<u>86</u>	<u>\$ 437</u>	<u>\$46,065</u>	<u>92</u>	<u>\$ 501</u>	<u>\$49,426</u>	<u>92</u>	<u>\$ 537</u>

B. COSTS FOR SELECTED COST CATEGORIES

CATEGORY	FISCAL YEARS		
	1975	1976	1977
Administrative salaries and benefits	\$11,781	\$12,927	\$14,142
Itinerant teacher travel cost per teacher	1,333	1,357	1,042
Special supplies and equipment cost per pupil	11.43	12.74	15.94
Transportation cost per pupil	-	-	-

C. COSTS AND DAILY CLASS HOURS PER TEACHER BY TYPE OF PROGRAM

TYPE OF PROGRAM	COSTS BY FISCAL YEAR			DAILY CLASS HOURS PER TEACHER (EST.)
	1975	1976	1977	
Special class	-	-	-	-
Resource room	-	-	-	-
Itinerant teacher	\$24,178	\$30,362	\$32,337	4
Home instruction	1,768	2,253	2,383	N/A
Tuitioning	-	-	-	-
School psychologists	-	-	-	-
Pupil transportation	-	-	-	-
Administration	11,781	12,927	14,142	N/A
Other	<u>260</u>	<u>523</u>	<u>564</u>	-
TOTAL	<u>\$37,988</u>	<u>\$46,065</u>	<u>\$49,426</u>	

D. SOURCE OF FUNDS

SOURCE	FISCAL YEAR 1975		FISCAL YEAR 1976		FISCAL YEAR 1977	
	AMOUNT	PERCENT	AMOUNT	PERCENT	AMOUNT	PERCENT
General district ¹	\$32,139	84.6	\$39,865	86.5	\$46,226	93.5
Federal grants	-	-	-	-	-	-
Tuition from other districts	-	-	-	-	-	-
SDE special education grants	5,849	15.4	6,200	13.5	3,200	6.5
Other	-	-	-	-	-	-
TOTAL	<u>\$37,988</u>	<u>100.0</u>	<u>\$46,065</u>	<u>100.0</u>	<u>\$49,426</u>	<u>100.0</u>

¹ Includes local and intermediate sources and SDE grants, excluding restricted grants-in-aid pertaining to the special education of handicapped children.

² Percentages may not total 100 due to rounding.

E. PUPILS AND TEACHERS BY TYPE OF HANDICAP

HANDICAP	FISCAL YEAR 1975			FISCAL YEAR 1976			FISCAL YEAR 1977		
	PUPILS	TEACHERS	PUPIL/TEACHER RATIO	PUPILS	TEACHERS	PUPIL/TEACHER RATIO	PUPILS	TEACHERS	PUPIL/TEACHER RATIO
Educable mentally retarded (ADM)	-	-	-	-	-	-	-	-	-
Extreme learning problems	57	1.4	40.7	63	1.4	45.0	63	1.4	45.0
Speech	25	.4	62.5	25	.4	62.5	25	.4	62.5
Emotionally disturbed	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-

F. PARTICULAR PROGRAM DATA

ITEM	FISCAL YEARS		
	1975	1976	1977
Pupils (ADM)	-	-	-
Classroom teachers (FTE)	-	-	-
Teacher/pupil ratio	-	-	-
Net operating cost per pupil	-	-	-
Transportation cost per pupil	-	-	-
Instructional supplies and equipment cost per pupil	-	-	-

FINANCIAL AND STATISTICAL DATA
JACKSON IED
PROGRAMS FOR HANDICAPPED CHILDREN

A. COST BY TYPE OF HANDICAP

HANDICAP	FISCAL YEAR 1975			FISCAL YEAR 1976			FISCAL YEAR 1977		
	CLAIMABLE COSTS	NUMBER OF PUPILS	COST PER PUPIL	CLAIMABLE COSTS	NUMBER OF PUPILS	COST PER PUPIL	CLAIMABLE COSTS	NUMBER OF PUPILS	COST PER PUPIL
Educable mentally retarded	\$220,279	90	\$2,448	\$ ^b	-	-	-	-	-
Extreme learning problems	5,960	68	88	^b	-	-	-	-	-
Speech	163,303	945	173	\$187,253	945	\$ 198	\$206,038	985	\$ 209
Emotionally disturbed	49,966	29	1,723	^b	-	-	-	-	-
Homebound ^a	8,100	-	-	7,585	-	-	8,192	-	-
Other	-	-	-	306,638	187	1,521 ^c	369,864	257	1,346 ^c
TOTAL	\$447,608	1,132	\$ 388	\$501,476	1,132	\$ 417 ^c	\$584,094	1,242	\$ 444 ^c

B. COSTS FOR SELECTED COST CATEGORIES

CATEGORY	FISCAL YEARS		
	1975	1976	1977
Administrative salaries and benefits	\$25,356	\$28,992	\$31,310
Itinerant teacher travel cost per teacher	923	855	1,052
Special supplies and equipment cost per pupil	13.48	8.77	10.33
Transportation cost per pupil	120	84	80

C. COSTS AND DAILY CLASS HOURS PER TEACHER BY TYPE OF PROGRAM

TYPE OF PROGRAM	COSTS BY FISCAL YEAR			DAILY CLASS HOURS PER TEACHER (EST.)
	1975	1976	1977	
Special class ^d	-	-	-	-
Resource room ^d	-	-	-	-
Itinerant teacher ^d	-	-	-	-
Home instruction	\$ 8,100	\$ 7,585	\$ 8,192	N/A
Tuitioning	-	22,200	23,976	N/A
School psychologists	-	-	14,520	N/A
Pupil transportation	20,442	7,590	7,970	N/A
Administration	25,356	28,992	31,310	N/A
Other ^d	393,710	435,109	498,128	-
TOTAL	\$447,608	\$501,476	\$584,094	

D. SOURCE OF FUNDS

SOURCE	FISCAL YEAR 1975		FISCAL YEAR 1976		FISCAL YEAR 1977	
	AMOUNT	PERCENT ²	AMOUNT	PERCENT ²	AMOUNT	PERCENT ²
General district ¹	\$355,642	79.5	\$404,156	80.6	\$416,874	71.4
Federal grants	-	-	-	-	-	-
Tuition from other districts	-	-	-	-	-	-
IDE special education grants	91,966	20.5	95,820	19.1	165,720	28.4
Other	-	-	1,500	.3	1,500	.2
TOTAL	\$447,608	100.0	\$501,476	100.0	\$584,094	100.0

¹ Includes local and intermediate sources and IDE grants, excluding restricted grants-in-aid pertaining to the special education of handicapped children.

² Percentages may not total 100 due to rounding.

E. PUPILS AND TEACHERS BY TYPE OF HANDICAP

HANDICAP	FISCAL YEAR 1975			FISCAL YEAR 1976			FISCAL YEAR 1977		
	PUPILS	TEACHERS	PUPIL/TEACHER RATIO	PUPILS	TEACHERS	PUPIL/TEACHER RATIO	PUPILS	TEACHERS	PUPIL/TEACHER RATIO
Educable mentally retarded (ADM)	81.5	11.33	7.2	^f	-	-	^f	-	-
Extreme learning problems	68	.33	20.6	^f	-	-	^f	-	-
Speech	945	11.00	85.9	945	11.0	85.9	985	11.4	86.4
Emotionally disturbed ^g	20.6	2.83	7.3	-	-	-	-	-	-
Other	-	-	-	187	12.5	15.0	257	15.0	17.1

F. REGULAR PROGRAM DATA

ITEM	FISCAL YEARS		
	1975	1976	1977
Pupils (ADM)	-	-	-
Classroom teachers (PTR)	-	-	-
Teacher/pupil ratio	-	-	-
Net operating cost per pupil	-	-	-
Transportation cost per pupil	-	-	-
Instructional supplies and equipment cost per pupil	-	-	-

^a Contract service.

^b Beginning with FY 1976, some EDR, ELP, and ED students received services in a mixed setting called an education resource center. For this reason claimable costs for all three handicaps are presented in "Other."

^c Calculation excludes claimable costs for services to students not included in the pupil statistics.

^d No programs provided by Jackson IED include near-aided program modes and a separation of costs by type of program could be misleading. For this reason, "special class," "resource room," and "itinerant teacher" programs are all presented as "Other."

^e Beginning with FY 1976, some EDR, ELP, and ED students were mixed in an education resource center. Consequently, meaningful pupil/teacher ratios for EDR, ELP, and ED handicaps cannot be determined separately and have been combined and presented as "Other."

FINANCIAL AND STATISTICAL DATA
MULTNOMAH IED
PROGRAMS FOR HANDICAPPED CHILDREN

A. COST BY TYPE OF HANDICAP

HANDICAP	FISCAL YEAR 1975			FISCAL YEAR 1976			FISCAL YEAR 1977		
	CLAIMABLE COSTS	NUMBER OF PUPILS	COST PER PUPIL	CLAIMABLE COSTS	NUMBER OF PUPILS	COST PER PUPIL	CLAIMABLE COSTS	NUMBER OF PUPILS	COST PER PUPIL
Educable mentally retarded	-	-	-	-	-	-	-	-	-
Extreme learning problems	\$ 71,830	110	\$ 653	\$106,872	110	\$ 972	\$101,776	110	\$ 925
Speech	18,928	52	364	-	-	-	-	-	-
Emotionally disturbed	174,512	76	2,296	190,234	76	2,503	242,082	91	2,671
Homebound	-	-	-	-	-	-	-	-	-
Other	20,582	-	-	25,884	-	-	27,476	-	-
TOTAL	\$285,852	238	\$1,201	\$322,990	186	\$1,737	\$372,334	201	\$1,852

B. COSTS FOR SELECTED COST CATEGORIES

CATEGORY	FISCAL YEARS		
	1975	1976	1977
Administrative salaries and benefits	\$66,767	\$77,139	\$83,937
Itinerant teacher travel cost per teacher	288	354	330
Special supplies and equipment cost per pupil	22.14	44.17	52.36
Transportation cost per pupil	126	259	275

C. COSTS AND DAILY CLASS HOURS PER TEACHER BY TYPE OF PROGRAM

TYPE OF PROGRAM	COSTS BY FISCAL YEAR			DAILY CLASS HOURS PER TEACHER (EST.)
	1975	1976	1977	
Special class	\$106,638	\$114,883	\$143,555	N/A
Resource room	-	-	-	-
Itinerant teacher	71,093	60,019	65,246	N/A
Home instruction	-	-	-	-
Tuitioning	-	-	-	-
School psychologists	17,926	18,284	19,896	-
Pupil transportation	23,428	48,165	55,200	-
Administration	66,767	77,139	83,937	-
Other	-	4,500	4,500	-
TOTAL	\$285,852	\$322,990	\$372,334	

D. SOURCE OF FUNDS

SOURCE	FISCAL YEAR 1975		FISCAL YEAR 1976		FISCAL YEAR 1977	
	AMOUNT	PERCENT ²	AMOUNT	PERCENT ²	AMOUNT	PERCENT ²
General district ¹	\$213,494	75.0	\$251,175	78.0	\$280,134	75.0
Federal grants	-	-	-	-	-	-
Tuition from other districts	-	-	-	-	-	-
SDE special education grants	48,930	17.0	41,500	13.0	37,000	10.0
Other ^a	23,428	8.0	30,315	9.0	55,200	15.0
TOTAL	\$285,852	100.0	\$322,990	100.0	\$372,334	100.0

¹ Includes local and intermediate sources and SDE grants, excluding restricted grants-in-aid pertaining to the special education of handicapped children.

² Percentages may not total 100 due to rounding.

E. PUPILS AND TEACHERS BY TYPE OF HANDICAP

HANDICAP	FISCAL YEAR 1975			FISCAL YEAR 1976			FISCAL YEAR 1977		
	PUPILS	TEACHERS	PUPIL/TEACHER RATIO	PUPILS	TEACHERS	PUPIL/TEACHER RATIO	PUPILS	TEACHERS	PUPIL/TEACHER RATIO
Educable mentally retarded (ADM)	-	-	-	-	-	-	-	-	-
Extreme learning problems	110	9	36.7	110	3	36.7	110	3	36.7
Speech	52	1	52.0	-	-	-	-	-	-
Emotionally disturbed	76	6	12.7	76	6	12.7	91	7	13.0
Other	-	-	-	-	-	-	-	-	-

F. REGULAR PROGRAM DATA

ITEM	FISCAL YEARS		
	1975	1976	1977
Pupils (ADM)	-	-	-
Classroom teachers (PYE)	-	-	-
Teacher/pupil ratio	-	-	-
Net operating cost per pupil	-	-	-
Transportation cost per pupil	-	-	-
Instructional supplies and equipment cost per pupil	-	-	-

^a Receipts from local school districts for reimbursement of transportation.

FINANCIAL AND STATISTICAL DATA
UNION IED
PROGRAMS FOR HANDICAPPED CHILDREN

A. COST BY TYPE OF HANDICAP

HANDICAP	FISCAL YEAR 1975			FISCAL YEAR 1976			FISCAL YEAR 1977		
	CLAIMABLE COSTS	NUMBER OF PUPILS	COST PER PUPIL	CLAIMABLE COSTS	NUMBER OF PUPILS	COST PER PUPIL	CLAIMABLE COSTS	NUMBER OF PUPILS	COST PER PUPIL
Educable mentally retarded	\$122,213	18	\$6,790	\$133,737	18	\$7,430	\$154,481	18	\$8,582
Extreme learning problems	39,749	241	165	88,297	241	366	77,201	241	320
Speech	28,771	110	262	32,343	110	294	34,876	110	317
Emotionally disturbed	-	-	-	-	-	-	-	-	-
Homebound	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
TOTAL	\$190,733	369	\$ 517	\$254,377	369	\$ 689	\$266,558	369	\$ 722

B. COSTS FOR SELECTED COST CATEGORIES

CATEGORY	FISCAL YEARS		
	1975	1976	1977
Administrative salaries and benefits	\$24,364	\$20,070	\$22,973
Itinerant teacher travel cost per teacher	809	656	800
Special supplies and equipment cost per pupil	30.28	17.61	18.15
Transportation cost per pupil	820	1,227	1,918

C. COSTS AND DAILY CLASS HOURS PER TEACHER BY TYPE OF PROGRAM

TYPE OF PROGRAM	COSTS BY FISCAL YEAR			DAILY CLASS HOURS PER TEACHER (EST.)
	1975	1976	1977	
Special class	\$ 89,165	\$ 96,686	\$102,246	5
Resource room	-	-	-	-
Itinerant teacher	53,482	105,602	95,624	4
Home instruction	-	-	-	-
Tuitioning	-	-	-	-
School psychologists	8,965	9,940	11,190	N/A
Pupil transportation	14,757	22,079	34,525	N/A
Administration	24,364	20,070	22,973	N/A
Other	-	-	-	-
TOTAL	\$190,733	\$254,377	\$266,558	

D. SOURCE OF FUNDS

SOURCE	FISCAL YEAR 1975		FISCAL YEAR 1976		FISCAL YEAR 1977	
	AMOUNT	PERCENT	AMOUNT	PERCENT	AMOUNT	PERCENT
General district ¹	\$156,826	83.2	\$213,177	83.8	\$196,873	73.9
Federal grants	-	-	-	-	-	-
Tuition from other districts	-	-	-	-	-	-
SDE special education grants	33,907	17.8	41,200	16.2	69,685	26.1
Other	-	-	-	-	-	-
TOTAL	\$190,733	100.0	\$254,377	100.0	\$266,558	100.0

¹ Includes local and intermediate sources and SDE grants, excluding restricted grants-in-aid pertaining to the special education of handicapped children.

² Percentages may not total 100 due to rounding.

E. PUPILS AND TEACHERS BY TYPE OF HANDICAP

HANDICAP	FISCAL YEAR 1975			FISCAL YEAR 1976			FISCAL YEAR 1977		
	PUPILS	TEACHERS	PUPIL/TEACHER RATIO	PUPILS	TEACHERS	PUPIL/TEACHER RATIO	PUPILS	TEACHERS	PUPIL/TEACHER RATIO
Educable mentally retarded (ADM)	18	6	3.0	18	6	3.0	18	6	3.0
Extreme learning problems	241	2	120.5	241	4	60.2	241	3	80.3
Speech	110	2	55.0	110	2	55.0	110	2	55.0
Emotionally disturbed	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-

F. REGULAR PROGRAM DATA

ITEM	FISCAL YEARS		
	1975	1976	1977
Pupils (ADM)	-	-	-
Classroom teachers (FTS)	-	-	-
Teacher/pupil ratio	-	-	-
Net operating cost per pupil	-	-	-
Transportation cost per pupil	-	-	-
Instructional supplies and equipment cost per pupil	-	-	-

APPENDIXES

Fiscal year: _____

Page of [illegible]

OREGON DEPARTMENT OF EDUCATION
942 Lancaster Drive, N.E.
Salem, Oregon 97310

SPECIAL EDUCATION
AND SPECIAL SCHOOLS

CALCULATION OF INDIRECT
COST PER PUPIL (PDM)

District: _____

Fiscal year: _____

Page ____ of ____

ACCOUNT NAME AND NUMBER

1. General Administration
2300 \$ _____ - 500 (except 542 & 552) \$ _____ = \$ _____
2. School Administration
2400 \$ _____ - 500 (except 542 & 552) \$ _____ = \$ _____
3. Business Office
2510 +
2520 \$ _____ - 500 (except 542 & 552) \$ _____ = \$ _____
4. Classroom Furniture
2536 \$ _____ - 500 (except 542 & 552) \$ _____ = \$ _____
5. Operations and Maintenance
2540 \$ _____ - 500 (except 542 & 552) \$ _____ = \$ _____
6. Internal
2570 \$ _____ - 500 (except 542 & 552) \$ _____ = \$ _____
7. Central
2600 \$ _____ - 500 (except 542 & 552) \$ _____ = \$ _____
8. Total Indirect Costs \$ _____
9. District ADM _____
10. Indirect Cost Per Pupil (8 + 9) \$ _____

OREGON DEPARTMENT OF EDUCATION
942 Lancaster Drive, N.E.
Salem, Oregon 97310

SPECIAL EDUCATION
AND SPECIAL SCHOOLS

CALCULATION OF REGULAR PROGRAM
DIRECT COST PER PUPIL (ADM)

District: _____

Fiscal year: _____

Page ____ of ____

A. INSTRUCTION (K-12, Regular School Year)

<u>Total Cost</u>	Less	<u>Student Activities</u>
(Function**)		(Area of Responsibility**)
1110, 1120, 1130, 1200		23, 24, and 25
\$ _____	-	\$ _____
Instruction Subtotal		= \$ _____

B. SUPPORT SERVICES

1. <u>Pupil</u> (Function**)	2100	\$ _____
2. <u>Instructional Staff</u>	2200	\$ _____
3. <u>Pupil Transportation</u>	2550	\$ _____
Support Services Subtotal		= \$ _____

C. PAYMENTS TO OTHER GOVERNMENTAL UNITS

<u>Total Payments</u>	less	<u>Transportation Payments</u>
4100 \$ _____		330 \$ _____
4200 \$ _____		330 \$ _____
		Net Payments \$ _____

D. SUBTOTAL Subtotal \$ _____

E. TUITION RECEIPTS (1311 + 1312 + 1313) Tuition \$ _____

F. NET DIRECT COST FOR RESIDENT PUPILS (D Minus E) \$ _____

G. LESS SPECIAL PROGRAM DIRECT COSTS (From Form 5164,
line _____) \$ _____

H. NET REGULAR PROGRAM DIRECT COSTS (F Minus G) \$ _____

I. TOTAL DISTRICT ADM _____

J. LESS EQUIVALENT SPECIAL PROGRAM ADM FOR
HANDICAPPED CHILDREN (Form A, Column 6) _____

K. ADJUSTED REGULAR PROGRAM ADM (I Minus J) _____

L. REGULAR PROGRAM DIRECT COST PER PUPIL (H + K) \$ _____

OREGON DEPARTMENT OF EDUCATION
942 Lancaster Drive, N.E.
Salem, Oregon 97310

SPECIAL EDUCATION
AND SPECIAL SCHOOLS

CALCULATION OF CLAIM FOR REIMBURSEMENT
FOR THE EDUCATION OF HANDICAPPED CHILDREN

District: _____

Fiscal year: _____

Page ____ of ____

A. COST PER PUPIL: HANDICAPPED CHILDREN

1. Indirect Cost:

a. Indirect cost per pupil (Form B, line 10) \$ _____

b. District handicapped ADM (Form A,
column 3)

c. Indirect cost subtotal (a x b) _____ \$ _____

2. Direct Regular Program Cost:

a. Regular direct cost per pupil (Form C,
line L) \$ _____

b. Equivalent regular program ADM
(Form A, column 3 minus column 6)

c. Direct regular program cost subtotal
(a x b) _____ \$ _____

3. Direct Special Program Cost (Form 5164) \$ _____

4. Subtotal Handicapped Children (1c + 2c + 3) \$ _____

5. District Handicapped ADM (Line A1b) _____

6. Total Cost Per Pupil (4 ÷ 5) \$ _____

B. COST PER PUPIL: NONHANDICAPPED CHILDREN

1. Indirect Cost Per Pupil (Line A1a) \$ _____

2. Regular Direct Cost Per Pupil (Line A2a) \$ _____

3. Total Cost Per Pupil (1 + 2) \$ _____

C. EXCESS COST PER PUPIL (A6 Minus B3) \$ _____

D. DISTRICT HANDICAPPED ADM (A1b) _____

E. TOTAL EXCESS COST (C x D) \$ _____

F. REIMBURSEMENT (E x 30%) \$ _____

OREGON DEPARTMENT OF EDUCATION
942 Lancaster Drive, N.E.
Salem, Oregon 97310

SPECIAL EDUCATION
AND SPECIAL SCHOOLS

CALCULATION OF INDIRECT
COST PER PUPIL (PDM)

District: Example
Fiscal year: 1975-76

Page ____ of ____

ACCOUNT NAME AND NUMBER

1. General Administration
2300 \$ 122,952 - 500 (except 542 & 552) \$ _____ - = \$ 122,952
2. School Administration
2400 \$ 650,037 - 500 (except 542 & 552) \$ 4,055 = \$ 645,982
3. Business Office
2510 +
2520 \$ 95,013 - 500 (except 542 & 552) \$ _____ - = \$ 95,013
4. Classroom Furniture
2536 \$ _____ - 500 (except 542 & 552) \$ _____ - = \$ _____
5. Operations and Maintenance
2540 \$ 1,013,868 - 500 (except 542 & 552) \$ 7,023 = \$ 1,006,845
6. Internal
2570 \$ 9,491 - 500 (except 542 & 552) \$ _____ - = \$ 9,491
7. Central
2600 \$ 40,380 - 500 (except 542 & 552) \$ 1,000 = \$ 39,380
8. Total Indirect Costs \$1,919,663
9. District ADM 4,997
10. Indirect Cost Per Pupil (8 ÷ 9) \$ 384.16

OREGON DEPARTMENT OF EDUCATION
942 Lancaster Drive, N.E.
Salem, Oregon 97310

SPECIAL EDUCATION
AND SPECIAL SCHOOLS

CALCULATION OF REGULAR PROGRAM
DIRECT COST PER PUPIL (ADM)

District: Example
Fiscal year: 1975-76

Page ____ of ____

A. INSTRUCTION (K-12, Regular School Year)

<u>Total Cost</u> (Function**)	<u>Less</u>	<u>Student Activities</u> (Area of Responsibility**)	
1110, 1120, 1130, 1200		23, 24, and 25	
\$ <u>4,811,709</u>	-	\$ <u>208,806</u>	
Instruction Subtotal			= \$ <u>4,602,903</u>

B. SUPPORT SERVICES

1. <u>Pupil (Function**)</u>	2100	\$ <u>291,972</u>
2. <u>Instructional Staff</u>	2200	\$ <u>377,335</u>
3. <u>Pupil Transportation</u>	2550	\$ <u>162,437</u>
Support Services Subtotal		= \$ <u>831,744</u>

C. PAYMENTS TO OTHER GOVERNMENTAL UNITS

<u>Total Payments</u>	<u>less</u>	<u>Transportation Payments</u>	
4100 \$ <u>-</u>		330 \$ <u>-</u>	
4200 \$ <u>-</u>		330 \$ <u>-</u>	
			Net Payments \$ <u>-</u>

D. SUBTOTAL Subtotal \$ 5,434,647

E. TUITION RECEIPTS (1311 + 1312 + 1313) Tuition \$ 78,300

F. NET DIRECT COST FOR RESIDENT PUPILS (D Minus E) \$ 5,356,347

G. LESS SPECIAL PROGRAM DIRECT COSTS (From Form 5164,
line _____) \$ 339,892

H. NET REGULAR PROGRAM DIRECT COSTS (F Minus G) \$ 5,016,455

I. TOTAL DISTRICT ADM 4,997

J. LESS EQUIVALENT SPECIAL PROGRAM ADM FOR
HANDICAPPED CHILDREN (Form A, Column 6) 135

K. ADJUSTED REGULAR PROGRAM ADM (I Minus J) 4,862

L. REGULAR PROGRAM DIRECT COST PER PUPIL (H + K) \$ 1,031.77

OREGON DEPARTMENT OF EDUCATION
942 Lancaster Drive, N.E.
Salem, Oregon 97310

SPECIAL EDUCATION
AND SPECIAL SCHOOLS

CALCULATION OF CLAIM FOR REIMBURSEMENT
FOR THE EDUCATION OF HANDICAPPED CHILDREN

District: Example

Fiscal year: 1975-76

Page ____ of ____

A. COST PER PUPIL: HANDICAPPED CHILDREN

1. Indirect Cost:

a. Indirect cost per pupil (Form B, line 10)		\$ <u>384.16</u>
b. District handicapped ADM (Form A, column 3)	<u>400</u>	
c. Indirect cost subtotal (<u>a</u> x <u>b</u>)		\$ <u>153,664</u>

2. Direct Regular Program Cost:

a. Regular direct cost per pupil (Form C, line L)		\$ <u>1,031.77</u>
b. Equivalent regular program ADM (Form A, column 3 minus column 6)	<u>265</u>	
c. Direct regular program cost subtotal (<u>a</u> x <u>b</u>)		\$ <u>273,419</u>

3. Direct Special Program Cost (Form 5164)		\$ <u>339,892</u>
4. Subtotal Handicapped Children (1c + 2c + 3)		\$ <u>766,975</u>
5. District Handicapped ADM (Line A1b)	<u>400</u>	
6. Total Cost Per Pupil (4 ÷ 5)		\$ <u>1,917.44</u>

B. COST PER PUPIL: NONHANDICAPPED CHILDREN

1. Indirect Cost Per Pupil (Line A1a)		\$ <u>384.16</u>
2. Regular Direct Cost Per Pupil (Line A2a)		\$ <u>1,031.77</u>
3. Total Cost Per Pupil (1 + 2)		\$ <u>1,415.93</u>

C. EXCESS COST PER PUPIL (A6 Minus B3)		\$ <u>501.51</u>
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D. DISTRICT HANDICAPPED ADM (A1b)	<u>400</u>	
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E. TOTAL EXCESS COST (C x D)		\$ <u>200,604</u>
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F. REIMBURSEMENT (E x 30%)		\$ <u>60,181</u>
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PROCEDURES USED IN THE ILLUSTRATION

To obtain the direct costs of special education (step 1), we simply copied the total that we had actually estimated for that district in 1975-1976. This amount was not adjusted for the cost elements which we have recommended adding to the definition of direct costs of special education; hence, the reimbursement derived in the example slightly understates the amount that would result from full implementation of our recommendations.

In step 2 of the formula, rather than making up a list of students with assumed data in order to complete Form A, we used other statistical data obtained from the district to estimate the following:

Number of handicapped pupils served	450
Equivalent regular program ADM	265
Equivalent special program ADM	135
Total district ADM for handicapped pupils	400

Normally, these student data would have been obtained from Form A, as described above.

Step 3 consisted of completing Form B to estimate the indirect cost per pupil for the school district in the example. The dollar amounts were copied from the official district budget; in practice, actual amounts from the district's financial reports should be used instead of budgeted figures. The calculation of indirect cost per pupil is straight-forward and should be apparent from the example form (Appendix E-1).

Step 4, the calculation of regular program direct cost per pupil, was accomplished using Form C. The completed form is shown in Appendix E-2. As in step 3, the dollar amounts were copied from the appropriate budget accounts, although actual rather than budgeted figures would have been used, had they been available.

The computations to obtain line F, the net direct cost for resident pupils, involve the addition of the expense categories listed, less the amount of tuition receipts from other school districts. Note that line F includes both regular and special program direct costs. Line G, the special program direct costs, was copied from the estimate of claimable costs for the district in the example. Normally, the amount would be found at the bottom line of Form #5164, which is the current claim for reimbursement form.

Line H is the net regular program direct costs that result from subtracting special program direct costs (line G) from the total direct cost incurred by the school district (line F).

Lines I through K calculate the adjusted district regular program ADM, which is defined as the total district ADM less the equivalent special program ADM for handicapped children (obtained from the data on Form A). The result is divided into the net regular program direct costs (line H) to obtain the regular program cost per pupil (line L).

Steps 6 through 8 are accomplished using Form D (Appendix E-3). The average cost per pupil for handicapped children is computed in Section A of the form. The figures for the computation are copied as indicated from Forms A through C, already completed. The total is obtained by adding the district indirect, regular program direct, and special program direct costs.

Different ADMs are used in each of these computations. Indirect cost is computed using the total district ADM corresponding to the handicapped children served in the special education program. This reflects the assumption that all children share equally in the indirect or overhead cost of the district, whether handicapped or not. In determining the regular program direct cost, we used the ADM corresponding to the time that handicapped children spent in the regular program. This is consistent with the methods used to compute interdistrict tuition payments, and the "flat grant" portion of basic school support, both of which assume, in effect,

that the cost incurred is proportional to the time that the child spends in the program. The determination of the direct special program cost does not involve the use of a pupil statistic; it is obtained simply by totaling the cost categories identified with special education resource utilization.

The total cost of educating handicapped children (line A.4) is divided by the total district handicapped ADM (line A.5) to obtain the cost per pupil (line A.6).

Step 7, the determination of the cost per pupil for nonhandicapped children, is carried out in Section B of the form. In contrast with the so-called "regular per capita cost," this cost figure represents the cost for nonhandicapped children only, since the cost and ADM pertaining to handicapped children have been removed. Hence, the amount on line B.3 provides a legitimate basis for determining the excess cost of educating handicapped children, as is accomplished on lines C through E.

In calculating the district grant, we assumed that 30 percent of the excess costs would be State reimbursed.